

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 1, delete lines 7 through 17, begin a new paragraph and insert:
- 2 "SECTION 2. IC 3-8-1-23.6 IS ADDED TO THE INDIANA CODE
- 3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 2008]: **Sec. 23.6. A person who runs in an election after June 30,**
- 5 **2008, for the office of township assessor under IC 36-6-5-1 must**
- 6 **have attained the certification of a level two assessor-appraiser**
- 7 **under IC 6-1.1-35.5 before taking office."**
- 8 Delete pages 2 through 4.
- 9 Page 5, delete lines 1 through 35.
- 10 Page 6, line 17, reset in roman "township".
- 11 Page 6, line 17, after "and" insert "**assessors (if any)**,".
- 12 Page 12, line 12, after "assessor" delete "and" and insert ",".
- 13 Page 12, line 12, reset in roman "and township".
- 14 Page 12, line 13, reset in roman "assessor".
- 15 Page 12, line 13, after "assessor" delete "," and insert "**(if any)**,".
- 16 Page 12, between lines 36 and 37, begin a new line single block
- 17 indented and insert:
- 18 "**(6) Township assessors (if any)**,".
- 19 Page 13, delete lines 36 through 42, begin a new paragraph and
- 20 insert:
- 21 "SECTION 9. IC 5-28-15-8, AS ADDED BY P.L.4-2005, SECTION
- 22 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 23 JANUARY 1, 2009]: Sec. 8. (a) This section applies to records and
- 24 other information, including records and information that are otherwise

confidential, maintained by the following:

- (1) The board.
- (2) A U.E.A.
- (3) The department of state revenue.
- (4) The corporation.
- (5) The department of local government finance.
- (6) A county auditor.
- (7) A township assessor **(if any)**.
- (8) A county assessor.**

(b) A person or an entity listed in subsection (a) may request a second person or entity described in subsection (a) to provide any records or other information maintained by the second person or entity that concern an individual or a business that is receiving a tax deduction, exemption, or credit related to an enterprise zone. Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 10. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1.5. (a) "Assessing official" means:

- (1) a township assessor **(if any)**;
- (2) a county assessor;** or
- ~~(2)~~ **(3)** a member of a county property tax assessment board of appeals.

SECTION 11. IC 6-1.1-1-22, AS AMENDED BY P.L.88-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 22. "Township assessor" ~~includes:~~

- ~~(1) an elected means a township assessor and~~
- ~~(2) a trustee assessor; elected under IC 36-6-5-1."~~

Page 14, delete lines 1 through 27.

Page 15, line 2, delete "county".

Page 15, line 2, strike "assessors."

Page 15, line 2, after "assessors." insert "**assessing officials**."

Page 15, delete lines 3 through 42, begin a new paragraph and insert:

"SECTION 12. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

(1) regularly used or permanently located where it is situated; or

(2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides **or to the county assessor if there is no township assessor for the township.** If such evidence is not filed within forty-five (45) days after the filing deadline, the **township or county** assessor ~~of for~~ the ~~township in which area where~~ the owner resides shall determine if the owner filed a personal property return in the township **or county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **township or county** assessor ~~of for~~ the ~~township area~~ where the owner resides shall notify the assessor of the township **or county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 13. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

(1) two (2) or more townships in the county are served by township assessors and the conflict involves different townships which are located within the county the assessor serves; two (2) or more of those townships; or

(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by ~~a county assessor or~~

the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 14. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor **(if any) and the county assessor** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 15. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 16. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

- (1) the assessor of each township in which the taxpayer's personal property is subject to assessment; **or**
- (2) **the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.**

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

- (1) the taxpayer submits a written application for an extension prior to the filing date; and
- (2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor If: the~~

- (1) ~~a taxpayer has personal property subject to assessment in more than one (1) township in a county; and~~
- (2) ~~the total assessed value of the personal property in the county is less than one million five hundred thousand dollars~~

1 (\$1,500,000); ~~A~~
 2 **the taxpayer filing a consolidated return shall file a single return with**
 3 **the county assessor and** attach a schedule listing, by township, all the
 4 taxpayer's personal property and the property's assessed value. ~~A~~
 5 **taxpayer filing a consolidated return is not required to file a personal**
 6 **property return with the assessor of each township. A** The taxpayer
 7 **filing a consolidated return shall provide the following:** (1) the county
 8 assessor with the information necessary for the county assessor to
 9 allocate the assessed value of the taxpayer's personal property among
 10 the townships listed on the return, including the street address, the
 11 township, and the location of the property.

12 (2) ~~A copy of the consolidated return, with attachments, for each~~
 13 ~~township listed on the return.~~

14 (e) The county assessor shall provide to each affected township
 15 assessor in the county all information filed by a taxpayer under
 16 subsection (d) that affects the township. The county assessor shall
 17 provide the information before:

18 (1) May 25 of each year, for a return filed on or before the filing
 19 date for the return; or

20 (2) June 30 of each year, for a return filed after the filing date for
 21 the return.

22 (f) The township assessor shall send all required notifications to the
 23 taxpayer.

24 (g) (e) The county assessor may refuse to accept a consolidated
 25 personal property tax return that does not have attached to it a schedule
 26 listing, by township, all the personal property of the taxpayer and the
 27 assessed value of the property as required under **comply with**
 28 subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to
 29 **which subsection (d) applies** is filed on the date it is filed with the
 30 county assessor with the schedule of personal property and assessed
 31 **value required by subsection (d)** attached.

32 SECTION 17. IC 6-1.1-3-11 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) For
 34 purposes of this section, "inventory" means:

35 (1) materials held for processing or for use in production;

36 (2) finished or partially finished goods of a manufacturer or
 37 processor; and

38 (3) property held for sale in the ordinary course of trade or
 39 business.

40 (b) For purposes of this section, "dealer" has the meaning set forth
 41 in IC 9-13-2-42.

42 (c) For purposes of this section, "established place of business"
 43 refers to a place of business that meets the minimum standards
 44 prescribed by the bureau of motor vehicles under rules adopted under
 45 IC 4-22-2.

46 (d) If the inventory owned or held by a taxpayer on the assessment

1 date of a year does not, in the taxpayer's opinion, fairly represent the
 2 average inventory carried by the taxpayer, the taxpayer may elect to list
 3 the taxpayer's inventory for assessment on the basis of the average true
 4 tax value of the inventory owned or held by the taxpayer during the
 5 preceding calendar year, or during the portion of the preceding
 6 calendar year that the taxpayer was engaged in business.

7 (e) If a taxpayer elects to use the average method, the taxpayer shall
 8 notify the township assessor, **or the county assessor if there is no**
 9 **township assessor for the township**, of the election at the time the
 10 taxpayer files the taxpayer's personal property return. The election,
 11 once made, is binding on the taxpayer for the tax year in question and
 12 for each year thereafter unless permission to change is granted by the
 13 department of local government finance.

14 (f) If a taxpayer elects to use the average method, the taxpayer shall
 15 use that method for reporting the value of all the taxpayer's inventories
 16 which are located in this state.

17 (g) Inventory owned by a dealer shall be assessed at the dealer's
 18 established place of business.

19 SECTION 18. IC 6-1.1-3-14 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The township
 21 assessor, **or the county assessor if there is no township assessor for**
 22 **the township**, shall:

23 (1) examine and verify; or

24 (2) allow a contractor under IC 6-1.1-36-12 to examine and
 25 verify;

26 the accuracy of each personal property return filed with the township
 27 **or county** assessor by a taxpayer. If appropriate, the assessor or
 28 contractor under IC 6-1.1-36-12 shall compare a return with the books
 29 of the taxpayer and with personal property owned, held, possessed,
 30 controlled, or occupied by the taxpayer.

31 SECTION 19. IC 6-1.1-3-15 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) In
 33 connection with the activities required by section 14 of this chapter, or
 34 if a person owning, holding, possessing, or controlling any personal
 35 property fails to file a personal property return with the township **or**
 36 **county** assessor as required by this chapter, the township **or county**
 37 assessor may examine:

38 (1) the personal property of the person;

39 (2) the books and records of the person; and

40 (3) under oath, the person or any other person whom the assessor
 41 believes has knowledge of the amount, identity, or value of the
 42 personal property reported or not reported by the person on a
 43 return.

44 (b) After such an examination, the assessor shall assess the personal
 45 property to the person owning, holding, possessing, or controlling that
 46 property.

(c) As an alternative to such an examination, the township **or county** assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township **or county** assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 20. IC 6-1.1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. If, from the evidence before ~~him~~, a township **or county assessor**, the assessor determines that a person has temporarily converted any part of ~~his~~ **the person's** personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the township **or county** assessor shall assess the converted property to the taxpayer.

SECTION 21. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) On or before June 1 of each year, each township assessor (**if any**) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the **township** assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 (**before its repeal**) in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 22. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 18. (a) Each township assessor of a county (**if any**) shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year, on or before the time prescribed by the department of local government finance, each township assessor of a county (**if any**) shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate **with the township assessor** under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return. Each year, the county assessor:

(1) shall review and may audit those returns; and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 23. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (a) While a county property tax assessment board of appeals is in session, each township assessor of the county (**if any**) shall make the following information available to the county assessor and the board:

(1) Personal property returns.

(2) Documents related to the returns. ~~and~~

(3) Any information in the possession of the **township** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(b) Upon written request of the board, the township assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board."

Delete pages 16 through 19.

Page 20, delete lines 1 through 25.

Page 20, line 40, reset in roman "township".

Page 20, line 40, delete "county".

Page 20, line 40, after "assessor" insert "**or the county assessor if there is no township assessor for the township,**".

Page 21, delete lines 12 through 42, begin a new paragraph and insert:

"SECTION 26. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.7. (a) ~~For purposes of this section,~~ "assessor" means:

(1) ~~a township assessor;~~ or

(2) ~~a county assessor who assumes the responsibility for verifying sales under 50 IAC 21-3-2(b);~~

(b) ~~The~~ The department of local government finance shall provide training to **township assessors, county** assessors, and county auditors with respect to the verification of sales disclosure forms under 50 IAC 21-3-2.

SECTION 27. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4,~~ **section**

4 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, **or the county assessor if there is no township assessor for the township**. The township **or county** assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4,~~ **section 4 of this chapter**, each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, **or the county assessor if there is no township assessor for the township**. The township **or county** assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

SECTION 28. IC 6-1.1-4-12.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:

- (1) the average daily production of the oil; multiplied by
- (2) three hundred sixty-five (365); and multiplied by
- (3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (**if any**), **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township **and county** assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 29. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13.6. (a) The

1 township assessor, **or the county assessor if there is no township**
 2 **assessor for the township**, shall determine the values of all classes of
 3 commercial, industrial, and residential land (including farm homesites)
 4 in the township **or county** using guidelines determined by the
 5 department of local government finance. Not later than November 1 of
 6 the year preceding the year in which a general reassessment becomes
 7 effective, the assessor determining the values of land shall submit the
 8 values to the county property tax assessment board of appeals. Not later
 9 than December 1 of the year preceding the year in which a general
 10 reassessment becomes effective, the county property tax assessment
 11 board of appeals shall hold a public hearing in the county concerning
 12 those values. The property tax assessment board of appeals shall give
 13 notice of the hearing in accordance with IC 5-3-1 and shall hold the
 14 hearing after March 31 and before December 1 of the year preceding
 15 the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section**
 16 **4 of this chapter** becomes effective.

17 (b) The county property tax assessment board of appeals shall
 18 review the values submitted under subsection (a) and may make any
 19 modifications it considers necessary to provide uniformity and equality.
 20 The county property tax assessment board of appeals shall coordinate
 21 the valuation of property adjacent to the boundaries of the county with
 22 the county property tax assessment boards of appeals of the adjacent
 23 counties using the procedures adopted by rule under IC 4-22-2 by the
 24 department of local government finance. If the county assessor ~~or~~
 25 ~~township assessor~~ fails to submit land values under subsection (a) to
 26 the county property tax assessment board of appeals before November
 27 1 of the year before the date the general reassessment under
 28 ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county
 29 property tax assessment board of appeals shall determine the values. If
 30 the county property tax assessment board of appeals fails to determine
 31 the values before the general reassessment becomes effective, the
 32 department of local government finance shall determine the values.

33 (c) The county assessor shall notify all township assessors in the
 34 county **(if any)** of the values as modified by the county property tax
 35 assessment board of appeals. ~~Township assessors~~ **Assessing officials**
 36 shall use the values determined under this section.

37 SECTION 30. IC 6-1.1-4-13.8, AS AMENDED BY P.L.228-2005,
 38 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2009]: Sec. 13.8. (a) As used in this section,
 40 "commission" refers to a county land valuation commission established
 41 under subsection (b).

42 (b) Subject to subsection ~~(j)~~; **(k)**, a county land valuation
 43 commission is established in each county for the purpose of
 44 determining the value of commercial, industrial, and residential land
 45 (including farm homesites) in the county.

46 (c) The county assessor is chairperson of the commission.

(d) The following are members of the commission:

(1) The county assessor. The county assessor shall cast a vote only to break a tie.

(2) Each township assessor (**if any**), when the respective township land values for that township assessor's township are under consideration. A township assessor serving under this subdivision shall vote on all matters relating to the land values of that township assessor's township.

(3) One (1) township assessor (**if any**) from the county to be appointed by a majority vote of all the township assessors in the county.

(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by:

(i) the board of commissioners (as defined in IC 36-3-3-10) for a county having a consolidated city; or

(ii) the county executive (as defined in IC 36-1-2-5) for a county not described in item (i).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

(iii) Industrial.

(iv) Residential.

Each of the four (4) kinds of land in the county must be represented by one (1) individual appointed under this subdivision.

(6) One (1) individual who:

(A) represents financial institutions in the county; and

(B) is appointed by:

(i) the board of commissioners (as defined in IC 36-3-3-10) for a county having a consolidated city; or

(ii) the county executive (as defined in IC 36-1-2-5) for a county not described in item (i).

(e) The term of each member of the commission begins November 1 of the year that precedes by two (2) years the year in which a general reassessment begins under ~~IC 6-1-1-4-4~~, **section 4 of this chapter**, and ends January 1 of the year in which the general reassessment begins under ~~IC 6-1-1-4-4~~, **section 4 of this chapter**. The appointing authority may fill a vacancy for the remainder of the vacated term.

(f) The commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites)

in the county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment begins, the commission determining the values of land shall submit the values, all data supporting the values, and all information required under rules of the department of local government finance relating to the determination of land values to the county property tax assessment board of appeals and the department of local government finance. Not later than January 1 of the year in which a general reassessment begins, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 of the year preceding the year in which the general reassessment begins and before January 1 of the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins.

(g) The county property tax assessment board of appeals shall review the values, data, and information submitted under subsection (f) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the commission fails to submit land values under subsection (f) to the county property tax assessment board of appeals before January 1 of the year the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins, the county property tax assessment board of appeals shall determine the values.

(h) The county property tax assessment board of appeals shall give notice to the county and township assessors (**if any**) of its decision on the values. The notice must be given before March 1 of the year the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** begins. Not later than twenty (20) days after that notice, the county assessor or a township assessor in the county (**if any**) may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals shall hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(i) Not later than twenty (20) days after notice to the county **assessor** and township assessor (**if any**) is given under subsection (h), a taxpayer may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals may hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give

1 notice of the hearing under IC 5-3-1.

2 (j) A taxpayer may appeal the value determined under this section
3 as applied to the taxpayer's land as part of an appeal filed under
4 IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a
5 taxpayer that files an appeal under IC 6-1.1-15 requests the values,
6 data, or information received by the county property tax assessment
7 board of appeals under subsection (f), the county property tax
8 assessment board of appeals shall satisfy the request. The department
9 of local government finance may modify the taxpayer's land value and
10 the value of any other land in the township, the county where the
11 taxpayer's land is located, or the adjacent county if the department of
12 local government finance determines it is necessary to provide
13 uniformity and equality.

14 (k) The county assessor shall notify all township assessors in the
15 county (**if any**) of the values as determined by the commission and as
16 modified by the county property tax assessment board of appeals or
17 department of local government finance under this section. Township
18 assessors shall use the values determined under this section.

19 (l) After notice to the county assessor and all township assessors in
20 the county (**if any**), a majority of the assessors authorized to vote under
21 this subsection may vote to abolish the county land valuation
22 commission established under subsection (b). Each township assessor
23 and the county assessor has one (1) vote. The county assessor shall give
24 written notice to:

25 (1) each member of the county land valuation commission; and
26 (2) each township assessor in the county (**if any**);
27 of the abolishment of the commission under this subsection. **If there**
28 **are no township assessors in the county, the county assessor may**
29 **abolish the county land valuation commission.**

30 SECTION 31. IC 6-1.1-4-15 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) If real
32 property is subject to assessment or reassessment under this chapter,
33 the assessor of the township in which the property is located, **or the**
34 **county assessor if there is no township assessor for the township,**
35 shall either appraise the property ~~himself~~ or have it appraised.

36 (b) In order to determine the assessed value of buildings and other
37 improvements, the township **or county** assessor or ~~his~~ **the assessor's**
38 authorized representative may, after first making known ~~his~~ **the**
39 **assessor's or representative's** intention to the owner or occupant,
40 enter and fully examine all buildings and structures which are located
41 within the township ~~he serves~~ **or county** and which are subject to
42 assessment.

43 SECTION 32. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005,
44 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
45 JANUARY 1, 2009]: Sec. 16. (a) For purposes of making a general
46 reassessment of real property or annual adjustments under section 4.5

of this chapter, any township assessor (**if any**) and any county assessor may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
 - (A) qualified to determine real property values;
 - (B) professional appraisers certified under 50 IAC 15; and
 - (C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

SECTION 33. IC 6-1.1-4-17, AS AMENDED BY P.L.228-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this chapter, a:

- (1) township assessor (**if any**); or
- (2) group consisting of the county assessor and the township assessors in a county;

may employ professional appraisers as technical advisors. A decision by one (1) or more assessors referred to in subdivisions (1) and (2) to not employ a professional appraiser as a technical advisor in a general reassessment is subject to approval by the department of local government finance.

(b) After notice to the county assessor and all township assessors in the county (**if any**), a majority of the assessors authorized to vote under this subsection may vote to:

- (1) employ a professional appraiser to act as a technical advisor in the county during a general reassessment period;
- (2) appoint an assessor or a group of assessors to:
 - (A) enter into and administer the contract with a professional appraiser employed under this section; and
 - (B) oversee the work of a professional appraiser employed under this section.

Each township assessor and the county assessor has one (1) vote. A decision by a majority of the persons authorized to vote is binding on the county assessor and all township assessors in the county. Subject to the limitations in section 18.5 of this chapter, the assessor or assessors appointed under subdivision (2) may contract with a professional appraiser employed under this section to supply technical advice during a general reassessment period for all townships in the county. A proportionate part of the appropriation to all townships for assessing purposes shall be used to pay for the technical advice.

(c) As used in this chapter, "professional appraiser" means an individual or firm that is certified under IC 6-1.1-31.7.

SECTION 34. IC 6-1.1-4-18.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 18.5. (a) A township assessor **(if any)**, a group of township assessors **(if any)**, or the county assessor may not use the services of a professional appraiser for assessment or reassessment purposes without a written contract. The contract used must be either a standard contract developed by the ~~state board of tax commissioners (before the board was abolished)~~ or the department of local government finance or a contract which has been specifically approved by the ~~board~~ or the department. The department shall ensure that the contract:

(1) includes all of the provisions required under section 19.5(b) of this chapter; and

(2) adequately provides for the creation and transmission of real property assessment data in the form required by the legislative services agency and the division of data analysis of the department.

(b) No contract shall be made with any professional appraiser to act as technical advisor in the assessment of property, before the giving of notice and the receiving of bids from anyone desiring to furnish this service. Notice of the time and place for receiving bids for the contract shall be given by publication by one (1) insertion in two (2) newspapers of general circulation published in the county and representing each of the two (2) leading political parties in the county. ~~or~~ If only one (1) newspaper is there published, notice in that one (1) newspaper is sufficient to comply with the requirements of this subsection. The contract shall be awarded to the lowest and best bidder who meets all requirements under law for entering a contract to serve as technical advisor in the assessment of property. However, any and all bids may be rejected, and new bids may be asked.

(c) The county council of each county shall appropriate the funds needed to meet the obligations created by a professional appraisal services contract which is entered into under this chapter.

SECTION 35. IC 6-1.1-4-19.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19.5. (a) The department of local government finance shall develop a standard contract or standard provisions for contracts to be used in securing professional appraising services.

(b) The standard contract or contract provisions must contain:

(1) a fixed date by which the professional appraiser or appraisal firm shall have completed all responsibilities under the contract;

(2) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;

(3) a provision requiring the appraiser, or appraisal firm, to make periodic reports to the township assessors ~~involved~~; **(if any) or the county assessor**;

(4) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (3) of this subsection are to be made;

(5) a precise stipulation of what service or services are to be provided and what class or classes of property are to be appraised;

(6) a provision stipulating that the contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the legislative services agency and the department of local government finance; and

(7) a provision stipulating that the legislative services agency and the department of local government finance have unrestricted access to the contractor's work product under the contract.

The department of local government finance may devise other necessary provisions for the contracts in order to give effect to ~~the provisions of~~ this chapter.

(c) In order to comply with the duties assigned to it by this section, the department of local government finance may develop:

(1) one (1) or more model contracts;

(2) one (1) contract with alternate provisions; or

(3) any combination of subdivisions (1) and (2).

The department may approve special contract language in order to meet any unusual situations.

SECTION 36. IC 6-1.1-4-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 20. The department of local government finance may establish a period with respect to each general reassessment that is the only time during which a township **assessor (if any)** or county assessor may enter into a contract with a professional appraiser. The period set by the department of local government finance may not begin before January 1 of the year the general reassessment begins. If no period is established by the department of local government finance, a township or county assessor may enter into such a contract only on or after January 1 and before April 16 of the year in which the general reassessment is to commence.

SECTION 37. IC 6-1.1-4-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 21. (a) If, during a period of general reassessment, a township assessor **or county assessor personally** makes the real property appraisals, ~~himself~~, the appraisals of the parcels subject to taxation must be completed as follows:

(1) The appraisal of one-fourth (1/4) of the parcels shall be completed before December 1 of the year in which the general reassessment begins.

(2) The appraisal of one-half (1/2) of the parcels shall be completed before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisal of three-fourths (3/4) of the parcels shall be

completed before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisal of all the parcels shall be completed before March 1 of the second year following the year in which the general reassessment begins.

(b) If a township assessor **or county assessor** employs a professional appraiser or a professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the township assessor **or county assessor** as follows:

(1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.

(2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisals for three-fourths (3/4) of the parcels shall be reported before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisals for all the parcels shall be reported before March 1 of the second year following the year in which the general reassessment begins.

However, the reporting requirements prescribed in this subsection do not apply if the contract under which the professional appraiser, or appraisal firm, is employed prescribes different reporting procedures."

Delete pages 22 through 30.

Page 31, delete lines 1 through 14.

Page 31, line 22, reset in roman "township".

Page 31, line 22, after "township" insert "**or**".

Page 31, delete lines 28 through 42, begin a new paragraph and insert:

"SECTION 39. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 25. (a) Each township assessor **and each county assessor** shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The township **or county** assessor's records shall at all times show the assessed value of real property in accordance with ~~the provisions of~~ this chapter. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) The township assessor in a county having a consolidated city **(if any), the county assessor if there are no township assessors in a county having a consolidated city**, or the county assessor in every other county, shall:

(1) maintain an electronic data file of:

(A) the parcel characteristics and parcel assessments of all parcels; and

(B) the personal property return characteristics and assessments by return;

for each township in the county as of each assessment date;

(2) maintain the electronic file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 40. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

(1) the general reassessment of real property, including the computerization of assessment records;

(2) payments to ~~county assessors; members of property tax assessment boards of appeals; or assessing officials and hearing officers for county property tax assessment boards of appeals~~ under IC 6-1.1-35.2;

(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;

(4) the updating of plat books;

(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist county assessors, ~~members of a county property tax assessment board of appeals; and~~ assessing officials;

(6) making annual adjustments under section 4.5 of this chapter; and

(7) the verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to

(A) the county assessor; or

(B) township assessors **(if any)**;

under IC 6-1.1-5.5-3.

Money in a property tax reassessment fund may not be transferred or reassigned to any other fund and may not be used for any purposes other than those set forth in this section.

(b) All counties shall use modern, detailed soil maps in the general reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. However, in a county with ~~an elected~~ a township assessor in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section."

Delete pages 32 through 33.

Page 34, delete lines 1 through 34.

Page 35, delete lines 8 through 42, begin a new paragraph and insert:

"SECTION 42. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31. (a) The department of local government finance shall periodically check the conduct of:

(1) a general reassessment of property;

(2) work required to be performed by local officials under 50 IAC 21; and

(3) other property assessment activities in the county, as determined by the department.

The department of local government finance may inform township assessors **(if any)**, county assessors, and the presidents of county councils in writing if its check reveals that the general reassessment or other property assessment activities are not being properly conducted, work required to be performed by local officials under 50 IAC 21 is not being properly conducted, or property assessments are not being properly made.

(b) The failure of the department of local government finance to inform local officials under subsection (a) shall not be construed as an indication by the department that:

- (1) the general reassessment or other property assessment activities are being properly conducted;
- (2) work required to be performed by local officials under 50 IAC 21 is being properly conducted; or
- (3) property assessments are being properly made.

(c) If the department of local government finance:

- (1) determines under subsection (a) that a general reassessment or other assessment activities for a general reassessment year or any other year are not being properly conducted; and

(2) informs:

- (A) the township assessor **(if any)** of each affected township;
- (B) the county assessor; and
- (C) the president of the county council;

in writing under subsection (a);

the department may order a state conducted assessment or reassessment under section 31.5 of this chapter to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the state conducted assessment or reassessment that the general reassessment or other assessment activities for the general reassessment are being properly conducted, the department may rescind the order.

(d) If the department of local government finance:

- (1) determines under subsection (a) that work required to be performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

- (A) the township assessor of each affected township **(if any)**;
- (B) the county assessor; and
- (C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

SECTION 43. IC 6-1.1-4-31.5, AS ADDED BY P.L.228-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.5. (a) As used in this section, "assessment official" means any of the following:

- (1) A county assessor.
- (2) A township assessor.
- ~~(3) A township trustee-assessor.~~

(b) As used in this section, "department" refers to the department of local government finance.

(c) If the department makes a determination and informs local officials under section 31(c) of this chapter, the department may order a state conducted assessment or reassessment in the county subject to the time limitation in that subsection.

(d) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county's assessment officials. Notwithstanding sections 15 and 17 of this chapter, an assessment official in a county subject to an order issued under this section may not assess property or have property assessed for the assessment or general reassessment. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of an assessment official in the county are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

(e) Before assuming the duties of a county's assessment officials, the department shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county's assessment officials, the county fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

(f) ~~Township and~~ County **assessment** officials in a county subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

- (1) data;
- (2) records;
- (3) maps;
- (4) parcel record cards;
- (5) forms;
- (6) computer software systems;
- (7) computer hardware systems; and
- (8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no

cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment or a general reassessment and is subject to IC 6-1.1-37-2.

(g) The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county or a township located in the county entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

- (1) is as valid as if it had been entered into by the department; and
- (2) shall be treated as the contract of the department.

(h) After receiving the report of assessed values from the appraisal firm acting under a contract described in subsection (g), the department shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment. The notice of assessment or reassessment:

- (1) is subject to appeal by the taxpayer under section 31.7 of this chapter; and
- (2) must include a statement of the taxpayer's rights under section 31.7 of this chapter.

(i) The department shall forward a bill for services provided under a contract described in subsection (g) to the auditor of the county in which the state conducted reassessment occurs. The county shall pay the bill under the procedures prescribed by subsection (j).

(j) A county subject to an order issued under this section shall pay the cost of a contract described in subsection (g), without appropriation, from the county property reassessment fund. A contractor may periodically submit bills for partial payment of work performed under the contract. Notwithstanding any other law, a contractor is entitled to payment under this subsection for work performed under a contract if the contractor:

- (1) submits to the department a fully itemized, certified bill in the form required by IC 5-11-10-1 for the costs of the work performed under the contract;
- (2) obtains from the department:
 - (A) approval of the form and amount of the bill; and
 - (B) a certification that the billed goods and services have been received and comply with the contract; and
- (3) files with the county auditor:
 - (A) a duplicate copy of the bill submitted to the department;
 - (B) proof of the department's approval of the form and amount of the bill; and
 - (C) the department's certification that the billed goods and services have been received and comply with the contract.

1 The department's approval and certification of a bill under subdivision
 2 (2) shall be treated as conclusively resolving the merits of a contractor's
 3 claim. Upon receipt of the documentation described in subdivision (3),
 4 the county auditor shall immediately certify that the bill is true and
 5 correct without further audit ~~publish the claim as required by~~
 6 ~~IC 36-2-6-3~~; and submit the claim to the county executive. The county
 7 executive shall allow the claim, in full, as approved by the department,
 8 without further examination of the merits of the claim in a regular or
 9 special session that is held not less than three (3) days and not more
 10 than seven (7) days after the ~~completion of the publication~~
 11 ~~requirements under IC 36-2-6-3~~. **date the claim is certified by the**
 12 **county fiscal officer if the procedures in IC 5-11-10-2 are used to**
 13 **approve the claim or the date the claim is placed on the claim**
 14 **docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are used**
 15 **to approve the claim.** Upon allowance of the claim by the county
 16 executive, the county auditor shall immediately issue a warrant or
 17 check for the full amount of the claim approved by the department.
 18 Compliance with this subsection constitutes compliance with
 19 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and
 20 payment of a claim in compliance with this subsection is not subject to
 21 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply
 22 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies
 23 to a fiscal officer who pays a claim in compliance with this subsection.

24 (k) Notwithstanding IC 4-13-2, a period of seven (7) days is
 25 permitted for each of the following to review and act under IC 4-13-2
 26 on a contract of the department entered into under this section:

- 27 (1) The commissioner of the Indiana department of
- 28 administration.
- 29 (2) The director of the budget agency.
- 30 (3) The attorney general.

31 (l) If money in the county's property reassessment fund is
 32 insufficient to pay for an assessment or reassessment conducted under
 33 this section, the department may increase the tax rate and tax levy of
 34 the county's property reassessment fund to pay the cost and expenses
 35 related to the assessment or reassessment.

36 (m) The department or the contractor of the department shall use the
 37 land values determined under section 13.6 of this chapter for a county
 38 subject to an order issued under this section to the extent that the
 39 department or the contractor finds that the land values reflect the true
 40 tax value of land, as determined under this article and the rules of the
 41 department. If the department or the contractor finds that the land
 42 values determined for the county under section 13.6 of this chapter do
 43 not reflect the true tax value of land, the department or the contractor
 44 shall determine land values for the county that reflect the true tax value
 45 of land, as determined under this article and the rules of the
 46 department. Land values determined under this subsection shall be

used to the same extent as if the land values had been determined under section 13.6 of this chapter. The department or the contractor of the department shall notify the county's assessment officials of the land values determined under this subsection.

(n) A contractor of the department may notify the department if:

(1) a county auditor fails to:

(A) certify the contractor's bill;

(B) publish the contractor's claim;

(C) submit the contractor's claim to the county executive; or

(D) issue a warrant or check for payment of the contractor's bill;

as required by subsection (j) at the county auditor's first legal opportunity to do so;

(2) a county executive fails to allow the contractor's claim as legally required by subsection (j) at the county executive's first legal opportunity to do so; or

(3) a person or an entity authorized to act on behalf of the county takes or fails to take an action, including failure to request an appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

(o) The department, upon receiving notice under subsection (n) from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection (n)(1) or (n)(2); or

(B) a person or an entity acted or failed to act as described in subsection (n)(3); and

(2) provide to the treasurer of state the department's approval under subsection (j)(2)(A) of the contractor's bill with respect to which the contractor gave notice under subsection (n).

(p) Upon receipt of the department's approval of a contractor's bill under subsection (o), the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions from the property tax replacement fund or distribution of admissions taxes or wagering taxes.

(q) The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, IC 6-1.1-21-4(b), or any other law to a county described in a notice provided under subsection (n) the amount of a payment made by the treasurer of state to the contractor of the department under subsection (p). Money shall be withheld first from the money payable to the county under IC 6-1.1-21-4(b) and then from all other sources payable to the county.

(r) Compliance with subsections (n) through (q) constitutes compliance with IC 5-11-10.

(s) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections (n) through (q). This subsection and subsections (n) through (q) must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

(t) The provisions of this section are severable as provided in IC 1-1-1-8(b).

SECTION 44. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter; to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

- (1) discuss the specifics of the taxpayer's assessment or reassessment;
- (2) review the taxpayer's property record card;
- (3) explain to the taxpayer how the assessment or reassessment was determined;
- (4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;
- (5) note and consider objections of the taxpayer;
- (6) consider all errors alleged by the taxpayer; and
- (7) otherwise educate the taxpayer about:
 - (A) the taxpayer's assessment or reassessment;
 - (B) the assessment or reassessment process; and
 - (C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

- (1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and
- (2) if recommending a change under subdivision (1), provide to the department a statement of:
 - (A) how the changed assessment or reassessment was determined; and

- 1 (B) the amount of the changed assessment or reassessment.
- 2 (d) To preserve the right to appeal under section 31.7 of this
- 3 chapter, a taxpayer must initiate the informal hearing process by
- 4 notifying the department of local government finance or its designee of
- 5 the taxpayer's intent to participate in an informal hearing referred to in
- 6 subsection (b) not later than forty-five (45) days after the department
- 7 of local government finance gives notice under ~~section 31.5(h)~~ **section**
- 8 **31.5(g)** of this chapter to taxpayers of the amount of the reassessment.
- 9 (e) The informal hearings referred to in subsection (b) must be
- 10 conducted:
- 11 (1) in the county where the property is located; and
- 12 (2) in a manner determined by the department of local
- 13 government finance.
- 14 (f) The department of local government finance shall:
- 15 (1) consider the recommendation of the contractor under
- 16 subsection (c); and
- 17 (2) if the department accepts a recommendation that a change in
- 18 the assessment or reassessment is warranted, accept or modify the
- 19 recommended amount of the changed assessment or reassessment.
- 20 (g) The department of local government finance shall send a notice
- 21 of the result of each informal hearing to:
- 22 (1) the taxpayer;
- 23 (2) the county auditor;
- 24 (3) the county assessor; and
- 25 (4) the township assessor (**if any**) of the township in which the
- 26 property is located.
- 27 (h) A notice under subsection (g) must:
- 28 (1) state whether the assessment or reassessment was changed as
- 29 a result of the informal hearing; and
- 30 (2) if the assessment or reassessment was changed as a result of
- 31 the informal hearing:
- 32 (A) indicate the amount of the changed assessment or
- 33 reassessment; and
- 34 (B) provide information on the taxpayer's right to appeal under
- 35 section 31.7 of this chapter.
- 36 (i) If the department of local government finance does not send a
- 37 notice under subsection (g) not later than two hundred seventy (270)
- 38 days after the date the department gives notice of the amount of the
- 39 assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of
- 40 this chapter:
- 41 (1) the department may not change the amount of the assessment
- 42 or reassessment under the informal hearing process described in
- 43 this section; and
- 44 (2) the taxpayer may appeal the assessment or reassessment under
- 45 section 31.7 of this chapter.
- 46 (j) The department of local government finance may adopt rules to

1 establish procedures for informal hearings under this section.

2 (k) Payment for an addendum to a contract under subsection (a)(1)
3 is made in the same manner as payment for the contract under ~~section~~
4 ~~31.5(i)~~ **section 31.5(h)** of this chapter.

5 SECTION 45. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
6 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JANUARY 1, 2009]: Sec. 31.7. (a) As used in this section, "special
8 master" refers to a person designated by the Indiana board under
9 subsection (e).

10 (b) The notice of assessment or reassessment under section 31.5(h)
11 of this chapter is subject to appeal by the taxpayer to the Indiana board.
12 The procedures and time limitations that apply to an appeal to the
13 Indiana board of a determination of the department of local government
14 finance do not apply to an appeal under this subsection. The Indiana
15 board may establish applicable procedures and time limitations under
16 subsection (l).

17 (c) In order to appeal under subsection (b), the taxpayer must:

18 (1) participate in the informal hearing process under section 31.6
19 of this chapter;

20 (2) except as provided in section 31.6(i) of this chapter, receive
21 a notice under section 31.6(g) of this chapter; and

22 (3) file a petition for review with the appropriate county assessor
23 not later than thirty (30) days after:

24 (A) the date of the notice to the taxpayer under section 31.6(g)
25 of this chapter; or

26 (B) the date after which the department may not change the
27 amount of the assessment or reassessment under the informal
28 hearing process described in section 31.6 of this chapter.

29 (d) The Indiana board may develop a form for petitions under
30 subsection (c) that outlines:

31 (1) the appeal process;

32 (2) the burden of proof; and

33 (3) evidence necessary to warrant a change to an assessment or
34 reassessment.

35 (e) The Indiana board may contract with, appoint, or otherwise
36 designate the following to serve as special masters to conduct
37 evidentiary hearings and prepare reports required under subsection (g):

38 (1) Independent, licensed appraisers.

39 (2) Attorneys.

40 (3) Certified level two or level three Indiana assessor-appraisers
41 (including administrative law judges employed by the Indiana
42 board).

43 (4) Other qualified individuals.

44 (f) Each contract entered into under subsection (e) must specify the
45 appointee's compensation and entitlement to reimbursement for
46 expenses. The compensation and reimbursement for expenses are paid

- 1 from the county property reassessment fund.
- 2 (g) With respect to each petition for review filed under subsection
- 3 (c), the special masters shall:
- 4 (1) set a hearing date;
- 5 (2) give notice of the hearing at least thirty (30) days before the
- 6 hearing date, by mail, to:
- 7 (A) the taxpayer;
- 8 (B) the department of local government finance;
- 9 (C) the township assessor (**if any**); and
- 10 (D) the county assessor;
- 11 (3) conduct a hearing and hear all evidence submitted under this
- 12 section; and
- 13 (4) make evidentiary findings and file a report with the Indiana
- 14 board.
- 15 (h) At the hearing under subsection (g):
- 16 (1) the taxpayer shall present:
- 17 (A) the taxpayer's evidence that the assessment or
- 18 reassessment is incorrect;
- 19 (B) the method by which the taxpayer contends the assessment
- 20 or reassessment should be correctly determined; and
- 21 (C) comparable sales, appraisals, or other pertinent
- 22 information concerning valuation as required by the Indiana
- 23 board; and
- 24 (2) the department of local government finance shall present its
- 25 evidence that the assessment or reassessment is correct.
- 26 (i) The Indiana board may dismiss a petition for review filed under
- 27 subsection (c) if the evidence and other information required under
- 28 subsection (h)(1) is not provided at the hearing under subsection (g).
- 29 (j) The township assessor (**if any**) and the county assessor may
- 30 attend and participate in the hearing under subsection (g).
- 31 (k) The Indiana board may:
- 32 (1) consider the report of the special masters under subsection
- 33 (g)(4);
- 34 (2) make a final determination based on the findings of the special
- 35 masters without:
- 36 (A) conducting a hearing; or
- 37 (B) any further proceedings; and
- 38 (3) incorporate the findings of the special masters into the board's
- 39 findings in resolution of the appeal.
- 40 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:
- 41 (1) establish procedures to expedite:
- 42 (A) the conduct of hearings under subsection (g); and
- 43 (B) the issuance of determinations of appeals under subsection
- 44 (k); and
- 45 (2) establish deadlines:
- 46 (A) for conducting hearings under subsection (g); and

1 (B) for issuing determinations of appeals under subsection (k).
 2 (m) A determination by the Indiana board of an appeal under
 3 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

4 SECTION 46. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
 5 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JANUARY 1, 2009]: Sec. 39. (a) For assessment dates after February
 7 28, 2005, except as provided in subsections (c) and (e), the true tax
 8 value of real property regularly used to rent or otherwise furnish
 9 residential accommodations for periods of thirty (30) days or more and
 10 that has more than four (4) rental units is the lowest valuation
 11 determined by applying each of the following appraisal approaches:

12 (1) Cost approach that includes an estimated reproduction or
 13 replacement cost of buildings and land improvements as of the
 14 date of valuation together with estimates of the losses in value
 15 that have taken place due to wear and tear, design and plan, or
 16 neighborhood influences.

17 (2) Sales comparison approach, using data for generally
 18 comparable property.

19 (3) Income capitalization approach, using an applicable
 20 capitalization method and appropriate capitalization rates that are
 21 developed and used in computations that lead to an indication of
 22 value commensurate with the risks for the subject property use.

23 (b) The gross rent multiplier method is the preferred method of
 24 valuing:

25 (1) real property that has at least one (1) and not more than four
 26 (4) rental units; and

27 (2) mobile homes assessed under IC 6-1.1-7.

28 (c) A township assessor **(if any) or the county assessor** is not
 29 required to appraise real property referred to in subsection (a) using the
 30 three (3) appraisal approaches listed in subsection (a) if the ~~township~~
 31 assessor and the taxpayer agree before notice of the assessment is given
 32 to the taxpayer under section 22 of this chapter to the determination of
 33 the true tax value of the property by the assessor using one (1) of those
 34 appraisal approaches.

35 (d) To carry out this section, the department of local government
 36 finance may adopt rules for assessors to use in gathering and
 37 processing information for the application of the income capitalization
 38 method and the gross rent multiplier method. A taxpayer must verify
 39 under penalties for perjury any information provided to the **township**
 40 **or county** assessor for use in the application of either method.

41 (e) The true tax value of low income rental property (as defined in
 42 section 41 of this chapter) is not determined under subsection (a). The
 43 assessment method prescribed in section 41 of this chapter is the
 44 exclusive method for assessment of that property. This subsection does
 45 not impede any rights to appeal an assessment.

46 SECTION 47. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007,

SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A township **or county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the township **or county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method. A taxpayer must verify under penalties for perjury any information provided to the assessor for use in the application of the income capitalization method.

SECTION 48. IC 6-1.1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor **(if any) or the county assessor** a list of all real property entered in the township **or county** as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

SECTION 49. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. ~~Except as provided in section 4(b) of this chapter, for all civil townships in which~~ **In a county containing** a consolidated city: ~~is situated,~~

(1) the township assessor has the duties and authority described

in sections 1 through 8 of this chapter; and
**(2) the county assessor has the duties and authority described
 in sections 1 through 8 of this chapter for a township for
 which there is no township assessor.**

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships~~, **a county containing a consolidated city**, the clerk of the court shall deliver the transcript to the ~~township~~ **county** assessor.

SECTION 50. IC 6-1.1-5-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, **or the county assessor if there is no township assessor for the township**, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 51. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. If a township assessor, **or the county assessor if there is no township assessor for the township**, believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves~~, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's**

1 **or occupant's** possession to the assessor for ~~his~~ **the assessor's**
 2 examination. If the person fails to deliver the title papers to the assessor
 3 at ~~his~~ **the assessor's** office within five (5) days after the demand is
 4 mailed, the assessor shall prepare the real property list according to the
 5 best information ~~he~~ **the assessor** can obtain. For that purpose, the
 6 assessor may examine, under oath, any person whom ~~he~~ **the assessor**
 7 believes has any knowledge relevant to the issue.

8 SECTION 52. IC 6-1.1-5-11 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) In order to
 10 determine the quantity of land contained within a tract, an assessor
 11 shall follow the rules contained in this section.

12 (b) Except as provided in subsection (c), ~~of this section~~, the assessor
 13 shall recognize the quantity of land stated in a deed or patent if the
 14 owner or person in whose name the property is listed holds the land by
 15 virtue of:

- 16 (1) a deed from another party or from this state; or
- 17 (2) a patent from the United States.

18 (c) If land described in subsection (b) ~~of this section~~ has been
 19 surveyed subsequent to the survey made by the United States and if the
 20 **township county** assessor is satisfied that the tract contains a different
 21 quantity of land than is stated in the patent or deed, the assessor shall
 22 recognize the quantity of land stated in the subsequent survey.

23 (d) Except as provided in ~~subsection (e) of this section~~, **subsection**
 24 **(f)**, a **township county** assessor shall demand in writing that the owner
 25 of a tract, or person in whose name the land is listed, have the tract
 26 surveyed and that ~~he~~ **the owner or person in whose name the land is**
 27 **listed** return a sworn certificate from the surveyor stating the quantity
 28 of land contained in the tract if:

- 29 (1) the land was within the French or Clark's grant; and
- 30 (2) the party holds the land under original entry or survey.

31 **(e)** If the party fails to return the certificate **under subsection (d)**
 32 within thirty (30) days after the demand is mailed, the assessor shall
 33 have a surveyor survey the land. The expenses of a survey made under
 34 this subsection shall be paid for from the county treasury. However, the
 35 county auditor shall charge the survey expenses against the land, and
 36 the expenses shall be collected with the taxes payable in the succeeding
 37 year.

38 **(f)** A **township county** assessor shall not demand a survey of
 39 land described in subsection (d) ~~of this section~~ if:

- 40 (1) the owner or holder of the land has previously had it surveyed
 41 and presents to the assessor a survey certificate which states the
 42 quantity of land; or
- 43 (2) the assessor is satisfied from other competent evidence, given
 44 under oath or affirmation, that the quantity of land stated in the
 45 original survey is correct.

46 SECTION 53. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005,

1 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JANUARY 1, 2009]: Sec. 14. Not later than May 15, each ~~assessing~~
 3 ~~official township assessor in the county (if any)~~ shall prepare and
 4 deliver to the county assessor a detailed list of the real property listed
 5 for taxation in the township. On or before July 1 of each year, each
 6 county assessor shall, under oath, prepare and deliver to the county
 7 auditor a detailed list of the real property listed for taxation in the
 8 county. ~~In a county with an elected township assessor in every~~
 9 ~~township the township assessor shall prepare the real property list. The~~
 10 ~~assessing officials and the county assessor shall prepare the list in the~~
 11 ~~form prescribed by the department of local government finance. The~~
 12 ~~township assessor shall ensure that the county assessor has full access~~
 13 ~~to the assessment records maintained by the township assessor.~~

14 SECTION 54. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005,
 15 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JANUARY 1, 2009]: Sec. 15. (a) Except as provided in subsection (b),
 17 before an owner of real property demolishes, structurally modifies, or
 18 improves it at a cost of more than five hundred dollars (\$500) for
 19 materials or labor, or both, the owner or the owner's agent shall file
 20 with the area plan commission or the county assessor in the county
 21 where the property is located an assessment registration notice on a
 22 form prescribed by the department of local government finance.

23 (b) If the owner of the real property, or the person performing the
 24 work for the owner, is required to obtain a permit from an agency or
 25 official of the state or a political subdivision for the demolition,
 26 structural modification, or improvement, the owner or the person
 27 performing the work for the owner is not required to file an assessment
 28 registration notice.

29 (c) Each state or local government official or agency shall, before
 30 the tenth day of each month, deliver a copy of each permit described in
 31 subsection (b) to the assessor of the county in which the real property
 32 to be improved is situated. Each area plan commission shall, before the
 33 tenth day of each month, deliver a copy of each assessment registration
 34 notice described in subsection (a) to the assessor of the county where
 35 the property is located.

36 (d) Before the last day of each month, the county assessor shall
 37 distribute a copy of each assessment registration notice filed under
 38 subsection (a) or permit received under subsection (b) to the assessor
 39 of the township **(if any)** in which the real property to be demolished,
 40 modified, or improved is situated.

41 (e) A fee of five dollars (\$5) shall be charged by the area plan
 42 commission or the county assessor for the filing of the assessment
 43 registration notice. All fees collected under this subsection shall be
 44 deposited in the county property reassessment fund.

45 (f) A township or county assessor shall immediately notify the
 46 county treasurer if the assessor discovers property that has been

improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

(g) Any person who fails to:

(1) file the registration notice required by subsection (a); or

(2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the area plan commission or the county assessor at the time the person files the late registration notice.

SECTION 55. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, "party" includes:

(1) a seller of property that is exempt under the seller's ownership; or

(2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:

(1) Complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) the form:

(i) substantially conforms to the sales disclosure form prescribed by the department of local government finance under section 5 of this chapter; and

(ii) is submitted to the county assessor in a format usable to the county assessor.

(3) File the sales disclosure form with the county auditor.

(c) ~~Except as provided in subsection (d)~~; The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor **(if any)**. The township **or county** assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

SECTION 56. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter;

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor **(if any)** in a county containing a consolidated city, ~~or the county assessor in~~ **for a township in a county for which there is no township assessor, or the county assessor for** any other county, shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 57. IC 6-1.1-7-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. A person who permits a mobile home to be placed on any land which ~~he~~ **the person** owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, **or the county assessor if there is no township assessor for the township**, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

SECTION 58. IC 6-1.1-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, **or the county assessor if there is no township assessor for the township**. Each township assessor ~~of a county and the county assessor~~ shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township **or county** assessor shall make this certification on the forms prescribed by the department of local government finance.

SECTION 59. IC 6-1.1-8-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 23. Each year a public utility company shall file a statement with the assessor of each township **(if any)** and county assessor of each county in which the company's property is located. The company shall file the statement on the form prescribed by the department of local government finance.

1 The statement shall contain a description of the company's tangible
2 personal property located in the township **or county**.

3 SECTION 60. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
4 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2009]: Sec. 24. (a) Each year a township assessor, **or the**
6 **county assessor if there is no township assessor for the township,**
7 shall assess the fixed property ~~which that~~ as of the assessment date of
8 that year is:

9 (1) owned or used by a public utility company; and

10 (2) located in the township ~~the township assessor serves. or~~
11 **county.**

12 (b) The township **or county** assessor shall determine the assessed
13 value of fixed property. ~~The~~ A township assessor shall certify the
14 assessed values to the county assessor on or before April 1 of the year
15 of assessment. However, in a county with ~~an elected~~ a township
16 assessor in every township the township assessor shall certify the list
17 to the department of local government finance. The county assessor
18 shall review the assessed values and shall certify the assessed values
19 to the department of local government finance on or before April 10 of
20 ~~the that year. of assessment.~~

21 SECTION 61. IC 6-1.1-8-33 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 33. A public
23 utility company may appeal a township **or county** assessor's
24 assessment of fixed property in the same manner that it may appeal a
25 township **or county** assessor's assessment of tangible property under
26 ~~IC 6-1.1-15.~~

27 SECTION 62. IC 6-1.1-8-39 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39. The annual
29 assessments of a public utility company's property are presumed to
30 include all the company's property which is subject to taxation under
31 this chapter. However, this presumption does not preclude the
32 subsequent assessment of a specific item of tangible property which is
33 clearly shown to have been omitted from the assessments for that year.
34 The appropriate township assessor, **or the county assessor if there is**
35 **no township assessor for the township,** shall make assessments of
36 omitted fixed property. The department of local government finance
37 shall make assessments of omitted distributable property. However, the
38 department of local government finance may not assess omitted
39 distributable property after the expiration of ten (10) years from the last
40 day of the year in which the assessment should have been made.

41 SECTION 63. IC 6-1.1-8.5-7 IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The
43 township assessor of each township (**if any**) in a qualifying county shall
44 notify the department of local government finance of a newly
45 constructed industrial facility that is located in the township served by
46 the township assessor. **The county assessor shall perform this duty**

1 **for a township in a qualifying county if there is no township**
 2 **assessor for the township.**

3 (b) Each building commissioner in a qualifying county shall notify
 4 the department of local government finance of a newly constructed
 5 industrial facility that is located in the jurisdiction served by the
 6 building commissioner.

7 (c) The department of local government finance shall schedule an
 8 assessment under this chapter of a newly constructed industrial facility
 9 within six (6) months after receiving notice of the construction ~~from the~~
 10 ~~appropriate township assessor or building commissioner.~~ **under this**
 11 **section.**

12 SECTION 64. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007,
 13 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JANUARY 1, 2009]: Sec. 1. If a township assessor **(if any)**, county
 15 assessor, or county property tax assessment board of appeals believes
 16 that any taxable tangible property has been omitted from or
 17 undervalued on the assessment rolls or the tax duplicate for any year or
 18 years, the official or board shall give written notice under IC 6-1.1-3-20
 19 or IC 6-1.1-4-22 of the assessment or increase in assessment. The
 20 notice shall contain a general description of the property and a
 21 statement describing the taxpayer's right to a review with the county
 22 property tax assessment board of appeals under IC 6-1.1-15-1.

23 SECTION 65. IC 6-1.1-9-6 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. The county
 25 assessor shall obtain from the county auditor or the township assessors
 26 **(if any)** all returns for tangible property made by the township
 27 assessors of the county and all assessment lists, schedules, statements,
 28 maps, and other books and papers filed with the county auditor by the
 29 township assessors. For purposes of discovering undervalued or
 30 omitted property, the county assessor shall carefully examine the
 31 county tax duplicates and all other pertinent records and papers of the
 32 county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The
 33 county assessor shall, in the manner prescribed in this article, assess all
 34 omitted or undervalued tangible property which is subject to
 35 assessment.

36 SECTION 66. IC 6-1.1-10-10 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The owner
 38 of an industrial waste control facility who wishes to obtain the
 39 exemption provided in section 9 of this chapter shall file an exemption
 40 claim **along** with the ~~assessor of the township in which the property is~~
 41 ~~located when he files his owner's~~ annual personal property return. The
 42 claim shall describe and state the assessed value of the property for
 43 which an exemption is claimed.

44 (b) The owner shall, by registered or certified mail, forward a copy
 45 of the exemption claim to the department of environmental
 46 management. The department shall acknowledge its receipt of the

1 claim.

2 (c) The department of environmental management may investigate
3 any claim. The department may also determine if the property for
4 which the exemption is claimed is being utilized as an industrial waste
5 control facility. Within one hundred twenty (120) days after a claim is
6 mailed to the department, the department may certify its written
7 determination to the township **or county** assessor with whom the claim
8 was filed.

9 (d) The determination of the department remains in effect:

10 (1) as long as the owner owns the property and uses the property
11 as an industrial waste control facility; or

12 (2) for five (5) years;

13 whichever is less. In addition, during the five (5) years after the
14 department's determination the owner of the property must notify the
15 **township county** assessor and the department in writing if any of the
16 property on which the department's determination was based is
17 disposed of or removed from service as an industrial waste control
18 facility.

19 (e) The department may revoke a determination if the department
20 finds that the property is not predominantly used as an industrial waste
21 control facility.

22 (f) The township **or county** assessor, in accord with the
23 determination of the department, shall allow or deny in whole or in part
24 each exemption claim. However, if the owner provides the assessor
25 with proof that a copy of the claim has been mailed to the department,
26 and if the department has not certified a determination to the assessor
27 within one hundred twenty (120) days after the claim has been mailed
28 to the department, the assessor shall allow the total exemption claimed
29 by the owner.

30 (g) The assessor shall reduce the assessed value of the owner's
31 personal property for the year for which an exemption is claimed by the
32 amount of exemption allowed.

33 SECTION 67. IC 6-1.1-10-13 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) The owner
35 of personal property which is part of a stationary or unlicensed mobile
36 air pollution control system who wishes to obtain the exemption
37 provided in section 12 of this chapter shall claim the exemption on ~~his~~
38 **the owner's** annual personal property return. ~~which he files with the~~
39 ~~assessor of the township in which the property is located.~~ On the return,
40 the owner shall describe and state the assessed value of the property for
41 which the exemption is claimed.

42 (b) The township **or county** assessor shall:

43 (1) review the exemption claim; and ~~he shall~~

44 (2) allow or deny it in whole or in part.

45 In making ~~his~~ **the** decision, the township **or county** assessor shall
46 consider the requirements stated in section 12 of this chapter.

(c) The township **or county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 68. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The action taken by a township **or county** assessor on an exemption claim filed under section 10 or ~~section~~ 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

SECTION 69. IC 6-1.1-10-31.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.7. (a) Subject to subsection (c), in order to claim a property tax exemption under section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

- (1) a truck chassis under section 31.4 of this chapter;
- (2) a passenger motor vehicle under section 31.5 of this chapter;
- or
- (3) a school bus body or chassis under section 31.6 of this chapter;

must file a claim for an exemption at the same time that the taxpayer is required to file a personal property tax return.

(b) A claim for exemption under this section must be filed on a form:

- (1) prescribed by the department of local government finance; and
- (2) containing the following information:
 - (A) A description of the property claimed to be exempt in sufficient detail to afford identification of the property.
 - (B) A statement indicating the ownership and the possession of the property.
 - (C) The grounds for claiming the exemption.
 - (D) The full name and address of the applicant.
 - (E) Any additional information that the department of local government finance may require that is:
 - (i) reasonably related to the exemption; and
 - (ii) necessary to determine the exemption.

(c) Notwithstanding subsection (b), an owner or a possessor may claim an exemption for a chassis or vehicle under this section without filing the form required under subsection (b) if:

- (1) before March 1 the owner or possessor of the chassis or vehicle identifies the chassis or vehicle, by chassis or vehicle identification number, as a chassis or vehicle to be used to fulfill an order from an out-of-state dealer; and
- (2) the owner or possessor of the chassis or vehicle submits with the owner's or possessor's personal property return a list that:
 - (A) gives the chassis or vehicle identification number of each chassis or vehicle claimed to be exempt under subdivision (1);

1 and

2 (B) identifies the order from an out-of-state dealer that
3 corresponds to each chassis or vehicle listed.

4 (d) If, upon the request of ~~the local~~ **an** assessing official ~~a county~~
5 ~~assessor, a member of the county property tax assessment board of~~
6 ~~appeals~~, or the department of local government finance, the owner or
7 possessor is unable to verify that the chassis or vehicle was used to
8 fulfill the identified order, an exemption claimed under subsection (c)
9 shall be denied.

10 SECTION 70. IC 6-1.1-10.1-11 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) A high
12 impact business that desires to obtain the property tax credit provided
13 by section 10 of this chapter must file a certified credit application, on
14 forms prescribed by the department of local government finance, with
15 the auditor of the county in which the inventory is located. The credit
16 application must be filed on or before May 15 each year. If the high
17 impact business obtains a filing extension under IC 6-1.1-3-7(b) for any
18 year, the application for the year must be filed by the extended due date
19 for that year.

20 (b) The property tax credit application required by this section must
21 contain the following information:

- 22 (1) The name of the high impact business owning the inventory.
- 23 (2) A description of the inventory for which a property tax credit
- 24 is claimed in sufficient detail to afford identification.
- 25 (3) The assessed value of the inventory subject to the property tax
- 26 credit.
- 27 (4) Any other information considered necessary by the department
- 28 of local government finance.

29 (c) On verification of the correctness of a property tax credit
30 application by the ~~assessors~~ **assessor** of the ~~townships~~ **township** in
31 which the inventory is located, **or the county assessor if there is no**
32 **township assessor for the township**, the county auditor shall grant the
33 property tax credit.

34 (d) The property tax credit and the period of the credit provided for
35 inventory under section 10 of this chapter are not affected by a change
36 in the ownership of the high impact business if the new owner of the
37 high impact business owning the inventory:

- 38 (1) continues the business operation of the high impact business
- 39 within the commission's jurisdiction and maintains employment
- 40 levels within the commission's jurisdiction consistent with the
- 41 certification and pledge required under section 9(a) of this
- 42 chapter; and
- 43 (2) files an application in the manner provided by subsections (a)
- 44 and (b).

45 SECTION 71. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007,
46 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of the property.

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the ~~township~~ assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall: ~~direct the township assessor of the township in which the real property is located to:~~

(1) properly assess the real property **or direct the township**

1 **assessor to properly assess the real property; and**

2 (2) notify the ~~county assessor and~~ county auditor of the proper
3 assessment **or direct the township assessor to notify the county**
4 **auditor of the proper assessment.**

5 (f) If the county assessor determines that the applicant has not filed
6 with an application for exemption a copy of the record referred to in
7 subsection (e), the county assessor shall notify the applicant in writing
8 of that requirement. The applicant then has thirty (30) days after the
9 date of the notice to comply with that requirement. The county property
10 tax assessment board of appeals shall deny an application described in
11 this subsection if the applicant does not comply with that requirement
12 within the time permitted under this subsection.

13 (g) This subsection applies whenever a law requires an exemption
14 to be claimed on or in an application accompanying a personal property
15 tax return. The claim or application may be filed on or with a personal
16 property tax return not more than thirty (30) days after the filing date
17 for the personal property tax return, regardless of whether an extension
18 of the filing date has been granted under IC 6-1.1-3-7.

19 SECTION 72. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006,
20 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2009]: Sec. 20. (a) A property owner who desires to
22 obtain the deduction provided by section 18 of this chapter must file a
23 certified deduction application, on forms prescribed by the department
24 of local government finance, with the auditor of the county in which the
25 rehabilitated property is located. The application may be filed in person
26 or by mail. If mailed, the mailing must be postmarked on or before the
27 last day for filing. Except as provided in subsection (b), the application
28 must be filed before June 11 of the year in which the addition to
29 assessed value is made.

30 (b) If notice of the addition to assessed value for any year is not
31 given to the property owner before May 11 of that year, the application
32 required by this section may be filed not later than thirty (30) days after
33 the date such a notice is mailed to the property owner at the address
34 shown on the records of the township **or county** assessor.

35 (c) The application required by this section shall contain the
36 following information:

37 (1) A description of the property for which a deduction is claimed
38 in sufficient detail to afford identification.

39 (2) Statements of the ownership of the property.

40 (3) The assessed value of the improvements on the property
41 before rehabilitation.

42 (4) The number of dwelling units on the property.

43 (5) The number of dwelling units rehabilitated.

44 (6) The increase in assessed value resulting from the
45 rehabilitation. ~~and~~

46 (7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 73. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements on the property before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation. ~~and~~
- (5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 74. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27.1. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by

section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 75. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 28.5. (a) For purposes of this section:

(1) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

(2) "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

(3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or

state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery system deduction must include:

- (1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or
- (2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years. The township assessor, **or the county assessor if there is no township**

1 **assessor for the township**, shall verify each deduction application
 2 filed under this section and the county auditor shall determine the
 3 deduction. The county auditor shall send to the department of local
 4 government finance a copy of each deduction application. The county
 5 auditor shall notify the county property tax assessment board of appeals
 6 of all deductions allowed under this section. A denial of a deduction
 7 claimed under this subsection may be appealed as provided in
 8 IC 6-1.1-15. The appeal is limited to a review of a determination made
 9 by the township **assessor, the county** assessor, or the county auditor.

10 (g) Notwithstanding subsection (d), the certification for the 1993
 11 assessment year of a resource recovery system in regard to which a
 12 political subdivision is liable for the payment of the property taxes
 13 remains valid at the ninety-five percent (95%) deduction level allowed
 14 before 1994 as long as the political subdivision remains liable for the
 15 payment of the property taxes on the system.

16 SECTION 76. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
 17 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JANUARY 1, 2009]: Sec. 30. Except as provided in section 36 of this
 19 chapter, a person who desires to claim the deduction provided by
 20 section 29 of this chapter must file a certified statement in duplicate,
 21 on forms prescribed by the department of local government finance,
 22 with the auditor of the county in which the real property or mobile
 23 home is subject to assessment. With respect to real property, the person
 24 must file the statement during the twelve (12) months before June 11
 25 of each year for which the person desires to obtain the deduction. With
 26 respect to a mobile home which is not assessed as real property, the
 27 person must file the statement during the twelve (12) months before
 28 March 31 of each year for which the person desires to obtain the
 29 deduction. On verification of the statement by the assessor of the
 30 township in which the real property or mobile home is subject to
 31 assessment, **or the county assessor if there is no township assessor**
 32 **for the township**, the county auditor shall allow the deduction.

33 SECTION 77. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007,
 34 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JANUARY 1, 2009]: Sec. 35.5. (a) Except as provided in section 36 of
 36 this chapter, a person who desires to claim the deduction provided by
 37 section 31, 33, 34, or 34.5 of this chapter must file a certified statement
 38 in duplicate, on forms prescribed by the department of local
 39 government finance, and proof of certification under subsection (b) or
 40 (f) with the auditor of the county in which the property for which the
 41 deduction is claimed is subject to assessment. Except as provided in
 42 subsection (e), with respect to property that is not assessed under
 43 IC 6-1.1-7, the person must file the statement during the twelve (12)
 44 months before June 11 of the assessment year. The person must file the
 45 statement in each year for which the person desires to obtain the
 46 deduction. With respect to a property which is assessed under

1 IC 6-1.1-7, the person must file the statement during the twelve (12)
 2 months before March 31 of each year for which the person desires to
 3 obtain the deduction. The statement may be filed in person or by mail.
 4 If mailed, the mailing must be postmarked on or before the last day for
 5 filing. On verification of the statement by the assessor of the township
 6 in which the property for which the deduction is claimed is subject to
 7 assessment, **or the county assessor if there is no township assessor**
 8 **for the township**, the county auditor shall allow the deduction.

9 (b) This subsection does not apply to an application for a deduction
 10 under section 34.5 of this chapter. The department of environmental
 11 management, upon application by a property owner, shall determine
 12 whether a system or device qualifies for a deduction provided by
 13 section 31, 33, or 34 of this chapter. If the department determines that
 14 a system or device qualifies for a deduction, it shall certify the system
 15 or device and provide proof of the certification to the property owner.
 16 The department shall prescribe the form and manner of the certification
 17 process required by this subsection.

18 (c) This subsection does not apply to an application for a deduction
 19 under section 34.5 of this chapter. If the department of environmental
 20 management receives an application for certification before May 11 of
 21 the assessment year, the department shall determine whether the system
 22 or device qualifies for a deduction before June 11 of the assessment
 23 year. If the department fails to make a determination under this
 24 subsection before June 11 of the assessment year, the system or device
 25 is considered certified.

26 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5
 27 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal
 28 is limited to a review of a determination made by the township
 29 **assessor, the county assessor, or the county property tax assessment**
 30 **board of appeals, or department of local government finance.**

31 (e) A person who timely files a personal property return under
 32 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
 33 deduction provided in section 31 of this chapter for property that is not
 34 assessed under IC 6-1.1-7 must file the statement described in
 35 subsection (a) during the twelve (12) months before June 11 of that
 36 year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for
 37 an assessment year must file the application between March 1 and the
 38 extended due date for that year.

39 (f) This subsection applies only to an application for a deduction
 40 under section 34.5 of this chapter. The center for coal technology
 41 research established by IC 21-47-4-1, upon receiving an application
 42 from the owner of a building, shall determine whether the building
 43 qualifies for a deduction under section 34.5 of this chapter. If the center
 44 determines that a building qualifies for a deduction, the center shall
 45 certify the building and provide proof of the certification to the owner
 46 of the building. The center shall prescribe the form and procedure for

certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

(1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and

(2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified."

Delete pages 36 through 66.

Page 67, delete lines 1 through 4.

Page 71, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 84. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 85. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or

adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(f) An ordinance may be adopted in a county to provide that a deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

(1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and

(2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

(1) before March 31, 2004, may be amended after March 30, 2004; and

(2) before June 1, 2005, may be amended after May 30, 2005; to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

(1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;

(2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or

(3) the county income tax council or the county fiscal body, whichever acts first, for a county not covered by subdivision (1) or (2).

To adopt an ordinance under subsection (f), a county income tax council shall use the procedures set forth in IC 6-3.5-6 concerning the imposition of the county option income tax. The entity that adopts the ordinance shall provide a certified copy of the ordinance to the department of local government finance before February 1.

(i) A taxpayer is not required to file an application to qualify for the

1 deduction permitted under subsection (f).

2 (j) The department of local government finance shall incorporate the
3 deduction established in this section in the personal property return
4 form to be used each year for filing under IC 6-1.1-3-7 or
5 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
6 form. If a taxpayer fails to enter the deduction on the form, the
7 township assessor, **or the county assessor if there is no township**
8 **assessor for the township**, shall:

- 9 (1) determine the amount of the deduction; and
10 (2) within the period established in IC 6-1.1-16-1, issue a notice
11 of assessment to the taxpayer that reflects the application of the
12 deduction to the inventory assessment.

13 (k) The deduction established in this section must be applied to any
14 inventory assessment made by:

- 15 (1) an assessing official;
16 (2) a county property tax board of appeals; or
17 (3) the department of local government finance.

18 SECTION 86. IC 6-1.1-12-42 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 42. (a) As used
20 in this section, "assessed value of inventory" means the assessed value
21 determined after the application of any deductions or adjustments that
22 apply by statute or rule to the assessment of inventory, other than the
23 deduction established in subsection (c).

24 (b) As used in this section, "inventory" has the meaning set forth in
25 IC 6-1.1-3-11.

26 (c) A taxpayer is entitled to a deduction from assessed value equal
27 to one hundred percent (100%) of the taxpayer's assessed value of
28 inventory beginning with assessments made in 2006 for property taxes
29 first due and payable in 2007.

30 (d) A taxpayer is not required to file an application to qualify for the
31 deduction established by this section.

32 (e) The department of local government finance shall incorporate
33 the deduction established by this section in the personal property return
34 form to be used each year for filing under IC 6-1.1-3-7 or
35 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
36 form. If a taxpayer fails to enter the deduction on the form, the
37 township assessor, **or the county assessor if there is no township**
38 **assessor for the township**, shall:

- 39 (1) determine the amount of the deduction; and
40 (2) within the period established in IC 6-1.1-16-1, issue a notice
41 of assessment to the taxpayer that reflects the application of the
42 deduction to the inventory assessment.

43 (f) The deduction established by this section must be applied to any
44 inventory assessment made by:

- 45 (1) an assessing official;
46 (2) a county property tax assessment board of appeals; or

(3) the department of local government finance.

SECTION 87. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation.
- (5) The assessed value of the new structure in the case of redevelopment.
- (6) The amount of the deduction claimed for the first year of the deduction.
- (7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent

year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 88. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible

vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner and, if applicable, the property owner's tenant.

(2) A description of the property for which a deduction is claimed.

(3) The amount of the deduction claimed for the first year of the deduction.

(4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall do the following:

(1) If a determination concerning the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination concerning the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction

1 will be allowed, the county auditor shall make the appropriate
2 deduction.

3 (g) The amount and period of the deduction provided by section 4.8
4 of this chapter are not affected by a change in the ownership of the
5 eligible vacant building or a change in the property owner's tenant, if
6 the new property owner or the new tenant:

7 (1) continues to occupy the eligible vacant building in compliance
8 with any standards established under section 2(g) of this chapter;
9 and

10 (2) files an application in the manner provided by subsection (e).

11 (h) Before the county auditor acts under subsection (f), the county
12 auditor may request that the township assessor of the township in
13 which the eligible vacant building is located, **or the county assessor**
14 **if there is no township assessor for the township**, review the
15 deduction application.

16 (i) A property owner may appeal a determination of the county
17 auditor under subsection (f) by requesting in writing a preliminary
18 conference with the county auditor not more than forty-five (45) days
19 after the county auditor gives the property owner notice of the
20 determination. An appeal under this subsection shall be processed and
21 determined in the same manner that an appeal is processed and
22 determined under IC 6-1.1-15.

23 (j) In addition to the requirements of subsection (c), a property
24 owner that files a deduction application under this section must provide
25 the county auditor and the designating body with information showing
26 the extent to which there has been compliance with the statement of
27 benefits approved under section 4.8 of this chapter. This information
28 must be included in the deduction application and must also be updated
29 each year in which the deduction is applicable:

30 (1) at the same time that the property owner or the property
31 owner's tenant files a personal property tax return for property
32 located at the eligible vacant building for which the deduction
33 was granted; or

34 (2) if subdivision (1) does not apply, before May 15 of each year.

35 (k) The following information is a public record if filed under this
36 section:

37 (1) The name and address of the property owner.

38 (2) The location and description of the eligible vacant building for
39 which the deduction was granted.

40 (3) Any information concerning the number of employees at the
41 eligible vacant building for which the deduction was granted,
42 including estimated totals that were provided as part of the
43 statement of benefits.

44 (4) Any information concerning the total of the salaries paid to the
45 employees described in subdivision (3), including estimated totals
46 that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual employees by the property owner or tenant is confidential.

SECTION 89. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, **or with the county assessor if there is no township assessor for the township.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township **or county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection. **The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.**

(b) The deduction schedule required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the

designating body shall adopt a resolution under section 4.5(g)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor **if there is no township assessor for the township**, may:

(1) review the deduction schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the township ~~assessor~~ or ~~the~~ county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the deduction schedule or in the amount as altered by the township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the deduction and the county auditor of the assessor's action. The county auditor shall notify the designating body and the county property tax assessment board of appeals of all deductions applied under this section.

(f) If the ownership of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and

(2) files the deduction schedules required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) A person may appeal a determination of the township ~~assessor~~ or ~~the~~ county assessor under subsection (e) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the person notice of the determination. Except as provided in subsection (i), an appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(i) The county assessor is recused from any action the county property tax assessment board of appeals takes with respect to an

1 appeal under subsection (h) of a determination by the county assessor.

2 SECTION 90. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.8. In lieu of
 4 providing the statement of benefits required by section 3 or 4.5 of this
 5 chapter and the additional information required by section 5.1 or 5.6 of
 6 this chapter, the designating body may, by resolution, waive the
 7 statement of benefits if the designating body finds that the purposes of
 8 this chapter are served by allowing the deduction and the property
 9 owner has, during the thirty-six (36) months preceding the first
 10 assessment date to which the waiver would apply, installed new
 11 manufacturing equipment, new research and development equipment,
 12 new logistical distribution equipment, or new information technology
 13 equipment or developed or rehabilitated property at a cost of at least
 14 ten million dollars (\$10,000,000) as determined by the assessor of the
 15 township in which the property is located, **or by the county assessor**
 16 **if there is no township assessor for the township.**

17 SECTION 91. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006,
 18 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JANUARY 1, 2009]: Sec. 5.9. (a) This section does not apply to:

- 20 (1) a deduction under section 3 of this chapter for property
- 21 located in a residentially distressed area; or
- 22 (2) any other deduction under section 3 or 4.5 of this chapter for
- 23 which a statement of benefits was approved before July 1, 1991.

24 (b) Not later than forty-five (45) days after receipt of the information
 25 described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating
 26 body may determine whether the property owner has substantially
 27 complied with the statement of benefits approved under section 3, 4.5,
 28 or 4.8 of this chapter. If the designating body determines that the
 29 property owner has not substantially complied with the statement of
 30 benefits and that the failure to substantially comply was not caused by
 31 factors beyond the control of the property owner (such as declines in
 32 demand for the property owner's products or services), the designating
 33 body shall mail a written notice to the property owner. The written
 34 notice must include the following provisions:

- 35 (1) An explanation of the reasons for the designating body's
- 36 determination.
- 37 (2) The date, time, and place of a hearing to be conducted by the
- 38 designating body for the purpose of further considering the
- 39 property owner's compliance with the statement of benefits. The
- 40 date of the hearing may not be more than thirty (30) days after the
- 41 date on which the notice is mailed.

42 (c) On the date specified in the notice described in subsection
 43 (b)(2), the designating body shall conduct a hearing for the purpose of
 44 further considering the property owner's compliance with the statement
 45 of benefits. Based on the information presented at the hearing by the
 46 property owner and other interested parties, the designating body shall

again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; and
- (3) ~~if the deduction applied under section 4.5 of this chapter,~~ the township county assessor.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

SECTION 92. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. For purposes of this chapter, "official" means:

- (1) a county auditor;
- (2) a county assessor; or
- (3) a township assessor **(if any)**.

SECTION 93. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007, SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and
- (2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

- (1) make the deductions; and
- (2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

- (1) a general reassessment of real property under IC 6-1.1-4-4; or
- (2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 94. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007, SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property other than inventory (as defined in 50 IAC 4.2-5-1, as in effect on January 1, 2005) that:

- (1) was never before used by its owner for any purpose in Indiana;
- and
- (2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the purchase of the personal property; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of

the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) identify the personal property eligible for the deduction to the county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(g) The deduction under this section does not apply to personal property at a facility listed in IC 6-1.1-12.1-3(e).

SECTION 95. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. If an official terminates a deduction under section 8 of this chapter:

(1) the official shall immediately mail a certified copy of the determination to:

(A) the property owner; and

(B) if the determination is made by the county assessor or the township assessor **(if any)**, the county auditor;

(2) the county auditor shall:

(A) remove the deduction from the tax duplicate; and

(B) notify the county treasurer of the termination of the deduction; and

(3) if the official's determination to terminate the deduction occurs after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

SECTION 96. IC 6-1.1-13-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors **(if any)** and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

SECTION 97. IC 6-1.1-14-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The county assessor, a township assessor **(if any)**, or ten (10) or more taxpayers

1 who are affected by an equalization order issued under section 5 of this
 2 chapter may file a petition for review of the order with the county
 3 ~~assessor~~ **auditor** of the county to which the equalization order is
 4 issued. The petition must be filed within ten (10) days after notice of
 5 the order is given under section 9 of this chapter. The petition shall set
 6 forth, in the form and detail prescribed by the department of local
 7 government finance, the objections to the equalization order.

8 SECTION 98. IC 6-1.1-14-8 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) If a petition
 10 for review of an equalization order is filed with a county auditor under
 11 section 7 of this chapter, the county auditor shall immediately mail a
 12 certified copy of the petition and any information relevant to the
 13 petition to the department of local government finance. Within a
 14 reasonable period of time, the department of local government finance
 15 shall fix a date for a hearing on the petition. The hearing shall be held
 16 in the county to which the equalization order has been directed. At least
 17 three (3) days before the date fixed for the hearing, the department of
 18 local government finance shall give notice of the hearing by mail to the
 19 township **assessor (if any)** and ~~the county assessors~~ **assessor** whose
 20 ~~assessments are~~ **assessment is** affected by the order and to the first ten
 21 (10) taxpayers whose names appear on the petition for review at the
 22 addresses listed by those taxpayers on the petition. In addition, the
 23 department of local government finance shall give the notice, if any,
 24 required under section 9(a) of this chapter.

25 (b) After the hearing required by subsection (a), the department of
 26 local government finance may affirm, modify, or set aside its
 27 equalization order. The department shall certify its action with respect
 28 to the order to the county auditor. The county auditor shall immediately
 29 make any changes in the assessed values required by the action of the
 30 department of local government finance.

31 (c) A person whose name appears on the petition for review may
 32 petition for judicial review of the final determination of the department
 33 of local government finance under subsection (b). The petition must be
 34 filed in the tax court not more than forty-five (45) days after the
 35 department certifies its action under subsection (b).

36 SECTION 99. IC 6-1.1-15-1, AS AMENDED BY P.L.219-2007,
 37 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JANUARY 1, 2009]: Sec. 1. (a) A taxpayer may obtain a review by the
 39 county board of a county or township official's action with respect to
 40 the assessment of the taxpayer's tangible property if the official's action
 41 requires the giving of notice to the taxpayer. At the time that notice is
 42 given to the taxpayer, the taxpayer shall also be informed in writing of:

- 43 (1) the opportunity for a review under this section, including a
 44 meeting under subsection (h) with the county or township official
 45 referred to in this subsection; and
- 46 (2) the procedures the taxpayer must follow in order to obtain a

1 review under this section.

2 (b) In order to obtain a review of an assessment effective for the
3 assessment date to which the notice referred to in subsection (a)
4 applies, the taxpayer must file a notice in writing with the county or
5 township official referred to in subsection (a) not later than forty-five
6 (45) days after the date of the notice referred to in subsection (a).

7 (c) A taxpayer may obtain a review by the county board of the
8 assessment of the taxpayer's tangible property effective for an
9 assessment date for which a notice of assessment is not given as
10 described in subsection (a). To obtain the review, the taxpayer must file
11 a notice in writing with the township assessor of the township in which
12 the property is subject to assessment, **or the county assessor if there**
13 **is no township assessor for the township.** The right of a taxpayer to
14 obtain a review under this subsection for an assessment date for which
15 a notice of assessment is not given does not relieve an assessing official
16 of the duty to provide the taxpayer with the notice of assessment as
17 otherwise required by this article. For an assessment date in a year
18 before 2009, the notice must be filed on or before May 10 of the year.
19 For an assessment date in a year after 2008, the notice must be filed not
20 later than the later of:

- 21 (1) May 10 of the year; or
- 22 (2) forty-five (45) days after the date of the statement mailed by
- 23 the county auditor under IC 6-1.1-17-3(b).

24 (d) A change in an assessment made as a result of a notice for
25 review filed by a taxpayer under subsection (c) after the time
26 prescribed in subsection (c) becomes effective for the next assessment
27 date. A change in an assessment made as a result of a notice for review
28 filed by a taxpayer under subsection (b) or (c) remains in effect from
29 the assessment date for which the change is made until the next
30 assessment date for which the assessment is changed under this article.

31 (e) The written notice filed by a taxpayer under subsection (b) or (c)
32 must include the following information:

- 33 (1) The name of the taxpayer.
- 34 (2) The address and parcel or key number of the property.
- 35 (3) The address and telephone number of the taxpayer.

36 (f) A county or township official who receives a notice for review
37 filed by a taxpayer under subsection (b) or (c) shall immediately
38 forward the notice to the county board.

39 (g) The county board shall hold a hearing on a review under this
40 subsection not later than one hundred eighty (180) days after the date
41 of the notice for review filed by the taxpayer under subsection (b) or
42 (c). The county board shall, by mail, give notice of the date, time, and
43 place fixed for the hearing to the taxpayer and the county or township
44 official with whom the taxpayer filed the notice for review. The
45 taxpayer and the county or township official with whom the taxpayer
46 filed the notice for review are parties to the proceeding before the

1 county board.

2 (h) Before the county board holds the hearing required under
3 subsection (g), the taxpayer may request a meeting by filing a written
4 request with the county or township official with whom the taxpayer
5 filed the notice for review to:

- 6 (1) attempt to resolve as many issues under review as possible;
- 7 and
- 8 (2) seek a joint recommendation for settlement of some or all of
- 9 the issues under review.

10 A county or township official who receives a meeting request under
11 this subsection before the county board hearing shall meet with the
12 taxpayer. The taxpayer and the county or township official shall present
13 a joint recommendation reached under this subsection to the county
14 board at the hearing required under subsection (g). The county board
15 may adopt or reject the recommendation in whole or in part.

16 (i) At the hearing required under subsection (g):

- 17 (1) the taxpayer may present the taxpayer's reasons for
- 18 disagreement with the assessment; and
- 19 (2) the county or township official with whom the taxpayer filed
- 20 the notice for review must present:

- 21 (A) the basis for the assessment decision; and
- 22 (B) the reasons the taxpayer's contentions should be denied.

23 (j) The county board may not require a taxpayer to file documentary
24 evidence or summaries of statements of testimonial evidence before the
25 hearing required under subsection (g).

26 (k) Regardless of whether the county board adopts a
27 recommendation under subsection (h), the county board shall prepare
28 a written decision resolving all of the issues under review. The county
29 board shall, by mail, give notice of its determination not later than one
30 hundred twenty (120) days after the hearing under subsection (g) to the
31 taxpayer the county assessor and the township assessor **(if any)**.

32 (l) If the maximum time elapses:

- 33 (1) under subsection (g) for the county board to hold a hearing; or
- 34 (2) under subsection (k) for the county board to give notice of its
- 35 determination;

36 the taxpayer may initiate a proceeding for review before the Indiana
37 board by taking the action required by section 3 of this chapter at any
38 time after the maximum time elapses.

39 SECTION 100. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007,
40 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JANUARY 1, 2009]: Sec. 9. (a) If the assessment or exemption of
42 tangible property is corrected by the department of local government
43 finance or the county board under section 8 of this chapter, the owner
44 of the property has a right to appeal the final determination of the
45 corrected assessment or exemption to the Indiana board. The county
46 assessor also has a right to appeal the final determination of the

reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 1012. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor **(if any)**.
- (2) The county auditor.
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor **(if any)**.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 102. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. In any assessment review, the assessing official ~~the county assessor; and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 103. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of

whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 104. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official assessor (if any)~~ must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by ~~a township or county an~~ assessing official, ~~or county property tax assessment board of appeals~~, and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official ~~a county assessor~~, or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially

1 complies with ~~the provisions of~~ this article and the regulations of
 2 the department of local government finance; or

3 (2) files a fraudulent personal property return with the intent to
 4 evade the payment of property taxes.

5 (e) A taxpayer may appeal a preliminary determination of the
 6 department of local government finance under subsection (a)(3) to the
 7 Indiana board. An appeal under this subdivision shall be conducted in
 8 the same manner as an appeal under IC 6-1.1-15-4 through
 9 IC 6-1.1-15-8. A preliminary determination that is not appealed under
 10 this subsection is a final unappealable order of the department of local
 11 government finance.

12 SECTION 105. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007,
 13 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JANUARY 1, 2009]: Sec. 2. (a) If a county property tax assessment
 15 board of appeals fails to change an assessed value claimed by a
 16 taxpayer on a personal property return and give notice of the change
 17 within the time prescribed in section 1(a)(2) of this chapter, the
 18 township assessor, or the county assessor **if there is no township**
 19 **assessor for the township**, may file a petition for review of the
 20 assessment by the Indiana board. The township ~~assessor~~ or the county
 21 assessor must file the petition for review in the manner provided in
 22 IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run
 23 on the last day that the county board is permitted to act on the
 24 assessment under section 1(a)(2) of this chapter as though the board
 25 acted and gave notice of its action on that day.

26 (b) Notwithstanding section 1(a)(3) of this chapter, the department
 27 of local government finance shall reassess tangible property when an
 28 appealed assessment of the property is remanded to the board under
 29 IC 6-1.1-15-8."

30 Delete pages 72 through 91.

31 Page 92, delete lines 1 through 34.

32 Page 125, delete lines 12 through 42, begin a new paragraph and
 33 insert:

34 "SECTION 136 IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
 35 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
 36 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Each year the
 38 department shall allocate from the property tax replacement fund an
 39 amount equal to the sum of:

40 (1) each county's total eligible property tax replacement amount
 41 for that year; plus

42 (2) the total amount of homestead tax credits that are provided
 43 under IC 6-1.1-20.9 and allowed by each county for that year;
 44 plus

45 (3) an amount for each county that has one (1) or more taxing
 46 districts that contain all or part of an economic development

1 district that meets the requirements of section 5.5 of this chapter.
 2 This amount is the sum of the amounts determined under the
 3 following STEPS for all taxing districts in the county that contain
 4 all or part of an economic development district:

5 STEP ONE: Determine that part of the sum of the amounts
 6 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
 7 attributable to the taxing district.

8 STEP TWO: Divide:

9 (A) that part of the subdivision (1) amount that is
 10 attributable to the taxing district; by

11 (B) the STEP ONE sum.

12 STEP THREE: Multiply:

13 (A) the STEP TWO quotient; times

14 (B) the taxes levied in the taxing district that are allocated to
 15 a special fund under IC 6-1.1-39-5.

16 (b) Except as provided in subsection (e), between March 1 and
 17 August 31 of each year, the department shall distribute to each county
 18 treasurer from the property tax replacement fund one-half (1/2) of the
 19 estimated distribution for that year for the county. Between September
 20 1 and December 15 of that year, the department shall distribute to each
 21 county treasurer from the property tax replacement fund the remaining
 22 one-half (1/2) of each estimated distribution for that year. The amount
 23 of the distribution for each of these periods shall be according to a
 24 schedule determined by the property tax replacement fund board under
 25 section 10 of this chapter. The estimated distribution for each county
 26 may be adjusted from time to time by the department to reflect any
 27 changes in the total county tax levy upon which the estimated
 28 distribution is based.

29 (c) On or before December 31 of each year or as soon thereafter as
 30 possible, the department shall make a final determination of the amount
 31 which should be distributed from the property tax replacement fund to
 32 each county for that calendar year. This determination shall be known
 33 as the final determination of distribution. The department shall
 34 distribute to the county treasurer or, *except as provided in section 9 of*
 35 *this chapter*, receive back from the county treasurer any deficit or
 36 excess, as the case may be, between the sum of the distributions made
 37 for that calendar year based on the estimated distribution and the final
 38 determination of distribution. The final determination of distribution
 39 shall be based on the auditor's abstract filed with the auditor of state,
 40 adjusted for postabstract adjustments included in the December
 41 settlement sheet for the year, and such additional information as the
 42 department may require.

43 (d) All distributions provided for in this section shall be made on
 44 warrants issued by the auditor of state drawn on the treasurer of state.
 45 If the amounts allocated by the department from the property tax
 46 replacement fund exceed in the aggregate the balance of money in the

fund, then the amount of the deficiency shall be transferred from the state general fund to the property tax replacement fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the payment of that amount. However, any amount transferred under this section from the general fund to the property tax replacement fund shall, as soon as funds are available in the property tax replacement fund, be retransferred from the property tax replacement fund to the state general fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the replacement of that amount.

(e) Except as provided in subsection (g) and subject to subsection (h), the department shall not distribute under subsection (b) and section 10 of this chapter a percentage, determined by the department, of the money that would otherwise be distributed to the county under subsection (b) and section 10 of this chapter if:

(1) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;

(2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section;

(3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);

(4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure ~~forms form data~~ under ~~IC 6-1.1-5.5-3(b); IC 6-1.1-5.5-3(h);~~ **IC 6-1.1-5.5-3(c);**

(5) local assessing officials have not provided information to the department of local government finance in a timely manner under IC 4-10-13-5(b);

(6) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;

(7) the ~~elected~~ township assessors in the county **(if any)**, the ~~elected~~ township assessors **(if any)** and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b);

(8) the county has not established a parcel index numbering system under 50 IAC 12-15-1 in a timely manner; or

(9) a township or county official has not provided other information to the department of local government finance in a timely manner as required by the department.

(f) Except as provided in subsection (i), money not distributed for

the reasons stated in subsection (e) shall be distributed to the county when the department of local government finance determines that the failure to:

- (1) provide information; or
- (2) pay a bill for services;

has been corrected.

(g) The restrictions on distributions under subsection (e) do not apply if the department of local government finance determines that the failure to:

- (1) provide information; or
- (2) pay a bill for services;

in a timely manner is justified by unusual circumstances.

(h) The department shall give the county auditor at least thirty (30) days notice in writing before withholding a distribution under subsection (e).

(i) Money not distributed for the reason stated in subsection (e)(6) may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money deposited under this subsection is not subject to distribution under subsection (f).

SECTION 137. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Annually, after November 10th but before August 1st of the succeeding year, each county treasurer shall serve a written demand upon each county resident who is delinquent in the payment of personal property taxes. Annually, after May 10 but before October 31 of the same year, each county treasurer may serve a written demand upon a county resident who is delinquent in the payment of personal property taxes. The written demand may be served upon the taxpayer:

- (1) by registered or certified mail;
- (2) in person by the county treasurer or the county treasurer's agent; or
- (3) by proof of certificate of mailing.

(b) The written demand required by this section shall contain:

- (1) a statement that the taxpayer is delinquent in the payment of personal property taxes;
- (2) the amount of the delinquent taxes;
- (3) the penalties due on the delinquent taxes;
- (4) the collection expenses which the taxpayer owes; and
- (5) a statement that if the sum of the delinquent taxes, penalties, and collection expenses are not paid within thirty (30) days from the date the demand is made then:

(A) sufficient personal property of the taxpayer shall be sold to satisfy the total amount due plus the additional collection expenses incurred; or

(B) a judgment may be entered against the taxpayer in the

- 1 circuit court of the county.
- 2 (c) Subsections (d) through (g) apply only to personal property that:
- 3 (1) is subject to a lien of a creditor imposed under an agreement
- 4 entered into between the debtor and the creditor after June 30,
- 5 2005;
- 6 (2) comes into the possession of the creditor or the creditor's agent
- 7 after May 10, 2006, to satisfy all or part of the debt arising from
- 8 the agreement described in subdivision (1); and
- 9 (3) has an assessed value of at least three thousand two hundred
- 10 dollars (\$3,200).
- 11 (d) For the purpose of satisfying a creditor's lien on personal
- 12 property, the creditor of a taxpayer that comes into possession of
- 13 personal property on which the taxpayer is adjudicated delinquent in
- 14 the payment of personal property taxes must pay in full to the county
- 15 treasurer the amount of the delinquent personal property taxes
- 16 determined under STEP SEVEN of the following formula from the
- 17 proceeds of any transfer of the personal property made by the creditor
- 18 or the creditor's agent before applying the proceeds to the creditor's lien
- 19 on the personal property:
- 20 STEP ONE: Determine the amount realized from any transfer of
- 21 the personal property made by the creditor or the creditor's agent
- 22 after the payment of the direct costs of the transfer.
- 23 STEP TWO: Determine the amount of the delinquent taxes,
- 24 including penalties and interest accrued on the delinquent taxes
- 25 as identified on the form described in subsection (f) by the county
- 26 treasurer.
- 27 STEP THREE: Determine the amount of the total of the unpaid
- 28 debt that is a lien on the transferred property that was perfected
- 29 before the assessment date on which the delinquent taxes became
- 30 a lien on the transferred property.
- 31 STEP FOUR: Determine the sum of the STEP TWO amount and
- 32 the STEP THREE amount.
- 33 STEP FIVE: Determine the result of dividing the STEP TWO
- 34 amount by the STEP FOUR amount.
- 35 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
- 36 amount.
- 37 STEP SEVEN: Determine the lesser of the following:
- 38 (A) The STEP TWO amount.
- 39 (B) The STEP SIX amount.
- 40 (e) This subsection applies to transfers made by a creditor after May
- 41 10, 2006. As soon as practicable after a creditor comes into possession
- 42 of the personal property described in subsection (c), the creditor shall
- 43 request the form described in subsection (f) from the county treasurer.
- 44 Before a creditor transfers personal property described in subsection
- 45 (d) on which delinquent personal property taxes are owed, the creditor
- 46 must obtain from the county treasurer a delinquent personal property

1 tax form and file the delinquent personal property tax form with the
2 county treasurer. The creditor shall provide the county treasurer with:

- 3 (1) the name and address of the debtor; and
- 4 (2) a specific description of the personal property described in
- 5 subsection (d);

6 when requesting a delinquent personal property tax form.

7 (f) The delinquent personal property tax form must be in a form
8 prescribed by the state board of accounts under IC 5-11 and must
9 require the following information:

- 10 (1) The name and address of the debtor as identified by the
- 11 creditor.

- 12 (2) A description of the personal property identified by the
- 13 creditor and now in the creditor's possession.

- 14 (3) The assessed value of the personal property identified by the
- 15 creditor and now in the creditor's possession, as determined under
- 16 subsection (g).

- 17 (4) The amount of delinquent personal property taxes owed on the
- 18 personal property identified by the creditor and now in the
- 19 creditor's possession, as determined under subsection (g).

- 20 (5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this**
21 **section** requires that a creditor, upon the liquidation of personal
22 property for the satisfaction of the creditor's lien, must pay in full
23 the amount of delinquent personal property taxes owed as
24 determined under subsection (d) on the personal property in the
25 amount identified on this form from the proceeds of the
26 liquidation before the proceeds of the liquidation may be applied
27 to the creditor's lien on the personal property.

28 (g) The county treasurer shall provide the delinquent personal
29 property tax form described in subsection (f) to the creditor not later
30 than fourteen (14) days after the date the creditor requests the
31 delinquent personal property tax form. The county **assessor** and **the**
32 township assessors **(if any)** shall assist the county treasurer in
33 determining the appropriate assessed value of the personal property and
34 the amount of delinquent personal property taxes owed on the personal
35 property. Assistance provided by the county **assessor** and **the** township
36 assessors **(if any)** must include providing the county treasurer with
37 relevant personal property forms filed with the **assessor or** assessors
38 and providing the county treasurer with any other assistance necessary
39 to accomplish the purposes of this section.

40 SECTION 138. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007,
41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JANUARY 1, 2009]: Sec. 2. (a) In addition to the delinquency list
43 required under section 1 of this chapter, each county auditor shall
44 prepare a notice. The notice shall contain the following:

- 45 (1) A list of tracts or real property eligible for sale under this
- 46 chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay:

(A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;

(B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;

(C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid; and

(D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, **or the county assessor if there is no township assessor for the township**, upon written request from the county auditor, shall provide the information to be in the notice required by this

subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

(6) A statement that the county does not warrant the accuracy of the street address or common description of the property.

(7) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

(8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement:

(i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and
(ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

(B) A statement that any defense to the application for judgment must be:

(i) filed with the court; and

(ii) served on the county auditor and the county treasurer; before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county auditor and the county treasurer are entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

(9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(10) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).

(12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(14) If a determination has been made under subsection (d), a statement that tracts or items will be sold together.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

(d) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

SECTION 139. IC 6-1.1-25-4.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.1. (a) If, as provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with ~~the provisions of this section.~~

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under ~~section~~

1 ~~4(f)~~ **section 4(h)** of this chapter may file a petition with the county
 2 auditor seeking a waiver of the delinquent taxes, special assessments,
 3 interest, penalties, and costs assessed against the property and transfer
 4 of the title to the property to the petitioner. The petition must:

- 5 (1) be on a form prescribed by the state board of accounts and
 6 approved by the department of local government finance;
- 7 (2) state the amount of taxes, special assessments, penalties, and
 8 costs assessed against the property for which a waiver is sought;
- 9 (3) describe the conditions existing on the property that have
 10 prevented the sale or the transfer of title to the county;
- 11 (4) describe the plan of the petitioner for elimination of the
 12 hazardous condition on the property under IC 13-25-5 and the
 13 intended use of the property; and
- 14 (5) be accompanied by a fee established by the county auditor for
 15 completion of a title search and processing.

16 (c) Upon receipt of a petition described in subsection (b), the county
 17 auditor shall review the petition to determine whether the petition is
 18 complete. If the petition is not complete, the county auditor shall return
 19 the petition to the petitioner and describe the defects in the petition.
 20 The petitioner may correct the defects and file the completed petition
 21 with the county auditor. Upon receipt of a completed petition, the
 22 county auditor shall forward a copy of the petition to:

- 23 (1) the assessor of the township in which the property is located,
 24 **or the county assessor if there is no township assessor for the**
 25 **township;**
- 26 (2) the owner;
- 27 (3) all persons who have, as of the date of the filing of the
 28 petition, a substantial interest of public record in the property;
- 29 (4) the county property tax assessment board of appeals; and
- 30 (5) the department of local government finance.

31 (d) Upon receipt of a petition described in subsection (b), the county
 32 property tax assessment board of appeals shall, at the county property
 33 tax assessment board of appeals' earliest opportunity, conduct a public
 34 hearing on the petition. The county property tax assessment board of
 35 appeals shall, by mail, give notice of the date, time, and place fixed for
 36 the hearing to:

- 37 (1) the petitioner;
- 38 (2) the owner;
- 39 (3) all persons who have, as of the date the petition was filed, a
 40 substantial interest of public record in the property; and
- 41 (4) the assessor of the township in which the property is located,
 42 **or the county assessor if there is no township assessor for the**
 43 **township.**

44 In addition, notice of the public hearing on the petition shall be
 45 published one (1) time at least ten (10) days before the hearing in a
 46 newspaper of countywide circulation and posted at the principal office

1 of the county property tax assessment board of appeals, or at the
2 building where the meeting is to be held.

3 (e) After the hearing and completion of any additional investigation
4 of the property or of the petitioner that is considered necessary by the
5 county property tax assessment board of appeals, the county board shall
6 give notice, by mail, to the parties listed in subsection (d) of the county
7 property tax assessment board of appeals' recommendation as to
8 whether the petition should be granted. The county property tax
9 assessment board of appeals shall forward to the department of local
10 government finance a copy of the county property tax assessment board
11 of appeals' recommendation and a copy of the documents submitted to
12 or collected by the county property tax assessment board of appeals at
13 the public hearing or during the course of the county board of appeals'
14 investigation of the petition.

15 (f) Upon receipt by the department of local government finance of
16 a recommendation by the county property tax assessment board of
17 appeals, the department of local government finance shall review the
18 petition and all other materials submitted by the county property tax
19 assessment board of appeals and determine whether to grant the
20 petition. Notice of the determination by the department of local
21 government finance and the right to seek an appeal of the
22 determination shall be given by mail to:

23 (1) the petitioner;

24 (2) the owner;

25 (3) all persons who have, as of the date the petition was filed, a
26 substantial interest of public record in the property;

27 (4) the assessor of the township in which the property is located,
28 **or the county assessor if there is no township assessor for the**
29 **township;** and

30 (5) the county property tax assessment board of appeals.

31 (g) Any person aggrieved by a determination of the department of
32 local government finance under subsection (f) may file an appeal
33 seeking additional review by the department of local government
34 finance and a public hearing. In order to obtain a review under this
35 subsection, the aggrieved person must file a petition for appeal with the
36 county auditor in the county where the tract or item of real property is
37 located not more than thirty (30) days after issuance of notice of the
38 determination of the department of local government finance. The
39 county auditor shall transmit the petition for appeal to the department
40 of local government finance not more than ten (10) days after the
41 petition is filed.

42 (h) Upon receipt by the department of local government finance of
43 an appeal, the department of local government finance shall set a date,
44 time, and place for a hearing. The department of local government
45 finance shall give notice, by mail, of the date, time, and place fixed for
46 the hearing to:

- (1) the person filing the appeal;
- (2) the petitioner;
- (3) the owner;
- (4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (5) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

- (1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal under subsection (h); and
- (2) waive the taxes, special assessments, interest, penalties, and costs assessed against the property;

the department of local government finance shall issue to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.

(k) After:

- (1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or
- (2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order."

Delete pages 126 through 133.

Page 134, delete lines 1 through 41.

Page 135, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 142. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

(1) process and maintain assessment records;

(2) process and maintain standardized property tax forms;

(3) process and maintain standardized property assessment notices;

(4) maintain complete and accurate assessment records for the county; and

(5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor with the recommendation of the township assessors **(if any)** shall select the computer system used by township assessors and the county assessor in the county except in a county with an elected township assessor in every township. In a county with an elected township assessor in every township, the elected township assessors shall select a computer system based on a majority vote of the township assessors in the county.

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

(1) township assessors;

~~(2) the county assessor;~~

1 ~~(3)~~ **(2)** the department of local government finance; and
 2 ~~(4) members of the county property tax assessment board of~~
 3 ~~appeals.~~

4 **(3) assessing officials.**

5 (c) The certified system referred to in subsection (a) used by the
 6 counties must be:

7 (1) compatible with the data export and transmission
 8 requirements in a standard format prescribed by the office of
 9 technology established by IC 4-13.1-2-1 and approved by the
 10 legislative services agency; and

11 (2) maintained in a manner that ensures prompt and accurate
 12 transfer of data to the department of local government finance and
 13 the legislative services agency.

14 (d) All standardized property forms and notices on the certified
 15 computer system referred to in subsection (a) shall be maintained by
 16 the township assessor **(if any)** and the county assessor in an accessible
 17 location and in a format that is easily understandable for use by persons
 18 of the county.

19 (e) The department shall adopt rules ~~before July 1, 2006,~~ for the
 20 establishment of:

21 (1) a uniform and common property tax management system
 22 among all counties that:

23 (A) includes a combined mass appraisal and county auditor
 24 system integrated with a county treasurer system; and

25 (B) replaces the computer system referred to in subsection (a);
 26 and

27 (2) a schedule for implementation of the system referred to in
 28 subdivision (1) structured to result in the implementation of the
 29 system in all counties with respect to an assessment date:

30 (A) determined by the department; and

31 (B) specified in the rule.

32 (f) The department shall appoint an advisory committee to assist the
 33 department in the formulation of the rules referred to in subsection (e).
 34 The department shall determine the number of members of the
 35 committee. The committee:

36 (1) must include at least:

37 (A) one (1) township assessor;

38 (B) one (1) county assessor;

39 (C) one (1) county auditor; and

40 (D) one (1) county treasurer; and

41 (2) shall meet at times and locations determined by the
 42 department.

43 (g) Each member of the committee appointed under subsection (f)
 44 who is not a state employee is not entitled to the minimum salary per
 45 diem provided by IC 4-10-11-2.1(b). The member is entitled to
 46 reimbursement for traveling expenses as provided under IC 4-13-1-4

and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(h) Each member of the committee appointed under subsection (f) who is a state employee is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(i) The department shall report to the budget committee in writing the department's estimate of the cost of implementation of the system referred to in subsection (e).

SECTION 143. IC 6-1.1-35-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that is:

(1) given by a person to:

(A) an assessing official;

~~(B) a member of a county property tax assessment board of appeals;~~

~~(C) a county assessor;~~

~~(D) (B) an employee of a person referred to in clauses (A) through (C);~~ **an assessing official;** or

~~(E) (C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor or an elected a township assessor under IC 6-1.1-36-12; or~~

(2) acquired by:

(A) an assessing official;

~~(B) a member of a county property tax assessment board of appeals;~~

~~(C) a county assessor;~~

~~(D) (B) an employee of a person referred to in clauses (A) through (C);~~ **an assessing official;** or

~~(E) (C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor or an elected a township assessor under IC 6-1.1-36-12;~~

in the performance of the person's duties;

is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), or (d).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;

(B) the United States; or

- 1 (C) an agency or subdivision of this state, another state, or the
 2 United States;
 3 if the information is required in the performance of the official
 4 duties of the official or employee; or
 5 (2) an officer or employee of an entity that contracts with a board
 6 of county commissioners ~~or~~ a county assessor ~~or an elected~~
 7 ~~township assessor~~ under IC 6-1.1-36-12 if the information is
 8 required in the performance of the official duties of the officer or
 9 employee.
- 10 (c) The following state agencies, or their authorized representatives,
 11 shall have access to the confidential farm property records and
 12 schedules that are on file in the office of a county ~~or township~~ assessor:
 13 (1) The Indiana state board of animal health, in order to perform
 14 its duties concerning the discovery and eradication of farm animal
 15 diseases.
 16 (2) The department of agricultural statistics of Purdue University,
 17 in order to perform its duties concerning the compilation and
 18 dissemination of agricultural statistics. ~~and~~
 19 (3) Any other state agency that needs the information in order to
 20 perform its duties.
- 21 (d) Confidential information may be disclosed during the course of
 22 a judicial proceeding in which the regularity of an assessment is
 23 questioned.
- 24 (e) Confidential information that is disclosed to a person under
 25 subsection (b) or (c) retains its confidential status. Thus, that person
 26 may disclose the information only in a manner that is authorized under
 27 subsection (b), (c), or (d).
- 28 (f) Notwithstanding any other provision of law:
 29 (1) a person who:
 30 (A) is an officer or employee of an entity that contracts with a
 31 board of county commissioners ~~or~~ a county assessor ~~or an~~
 32 ~~elected township assessor~~ under IC 6-1.1-36-12; and
 33 (B) obtains confidential information under this section;
 34 may not disclose that confidential information to any other
 35 person; and
 36 (2) a person referred to in subdivision (1) must return all
 37 confidential information to the taxpayer not later than fourteen
 38 (14) days after the earlier of:
 39 (A) the completion of the examination of the taxpayer's
 40 personal property return under IC 6-1.1-36-12; or
 41 (B) the termination of the contract.
- 42 SECTION 144. IC 6-1.1-35-11 IS AMENDED TO READ AS
 43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) An
 44 assessing official ~~member of a county property tax assessment board of~~
 45 ~~appeals, a state board member,~~ or an employee of ~~any an~~ assessing
 46 official ~~county assessor, or board~~ shall immediately be dismissed from

1 that position if the person discloses in an unauthorized manner any
 2 information that is classified as confidential under section 9 of this
 3 chapter.

4 (b) If an officer or employee of an entity that contracts with a board
 5 of county commissioners, a county assessor, or ~~an elected~~ a township
 6 assessor under IC 6-1.1-36-12 discloses in an unauthorized manner any
 7 information that is classified as confidential under section 9 of this
 8 chapter:

9 (1) the contract between the entity and the board is void as of the
 10 date of the disclosure;

11 (2) the entity forfeits all right to payments owed under the
 12 contract after the date of disclosure;

13 (3) the entity and its affiliates are barred for three (3) years after
 14 the date of disclosure from entering into a contract with a board,
 15 a county assessor, or ~~an elected~~ a township assessor under
 16 IC 6-1.1-36-12; and

17 (4) the taxpayer whose information was disclosed has a right of
 18 action for triple damages against the entity."

19 Delete pages 136 through 142.

20 Page 143, delete lines 1 through 5.

21 Page 145, delete lines 2 through 15.

22 Page 145, delete lines 39 through 42.

23 Page 146, delete lines 1 through 5.

24 Page 146, delete lines 33 through 42, begin a new paragraph and
 25 insert:

26 "SECTION 150. IC 6-1.1-36-3 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A township
 28 assessor's assessment or a county assessor's assessment of property is
 29 valid even if:

30 (1) ~~he the assessor~~ does not complete, or notify the county
 31 auditor of, the assessment by the time prescribed under IC 6-1.1-3
 32 or IC 6-1.1-4;

33 (2) there is an irregularity or informality in the manner in which
 34 ~~he the assessor~~ makes the assessment; or

35 (3) there is an irregularity or informality in the tax list.

36 An irregularity or informality in the assessment or the tax list may be
 37 corrected at any time.

38 (b) This section does not release a township assessor or county
 39 assessor from any duty to give notice or from any penalty imposed on
 40 ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the~~
 41 ~~assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or
 42 IC 6-1.1-4."

43 Page 147, delete lines 1 through 7.

44 Page 147, delete lines 32 through 42, begin a new paragraph and
 45 insert:

46 "SECTION 152. IC 6-1.1-36-5 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. In order to
 2 discharge their official duties, the following officials may administer
 3 oaths and affirmations:

4 ~~(1) Assessing officials:~~

5 ~~(2) (1) County assessors.~~

6 **(2) Township assessors.**

7 (3) County auditors.

8 (4) Members of a county property tax assessment board of
 9 appeals.

10 (5) Members of the Indiana board."

11 Page 149, line 22, reset in roman "and the assessor of each
 12 township".

13 Page 149, line 22, after "township" insert "**(if any)**".

14 Page 149, delete lines 38 through 42, begin a new paragraph and
 15 insert:

16 "SECTION 154. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006,
 17 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JANUARY 1, 2009]: Sec. 12. (a) A board of county commissioners, a
 19 county assessor, or ~~an elected~~ a township assessor **(if any)** may enter
 20 into a contract for the discovery of property that has been undervalued
 21 or omitted from assessment. The contract must prohibit payment to the
 22 contractor for discovery of undervaluation or omission with respect to
 23 a parcel or personal property return before all appeals of the assessment
 24 of the parcel or the assessment under the return have been finalized.
 25 The contract may require the contractor to:

26 (1) examine and verify the accuracy of personal property returns
 27 filed by taxpayers with a township assessor of a township in the
 28 county **or with the county assessor;** and

29 (2) compare a return with the books of the taxpayer and with
 30 personal property owned, held, possessed, controlled, or occupied
 31 by the taxpayer.

32 (b) This subsection applies if funds are not appropriated for
 33 payment of services performed under a contract described in subsection
 34 (a). The county auditor may create a special nonreverting fund in which
 35 the county treasurer shall deposit the amount of taxes, including
 36 penalties and interest, that result from additional assessments on
 37 undervalued or omitted property collected from all taxing jurisdictions
 38 in the county after deducting the amount of any property tax credits that
 39 reduce the owner's property tax liability for the undervalued or omitted
 40 property. The fund remains in existence during the term of the contract.
 41 Distributions shall be made from the fund without appropriation only
 42 for the following purposes:

43 (1) All contract fees and other costs related to the contract.

44 (2) After the payments required by subdivision (1) have been
 45 made and the contract has expired, the county auditor shall
 46 distribute all money remaining in the fund to the appropriate

1 taxing units in the county using the property tax rates of each
2 taxing unit in effect at the time of the distribution.

3 (c) A board of county commissioners, a county assessor, or ~~an~~
4 ~~elected~~ a township assessor may not contract for services under
5 subsection (a) on a percentage basis.

6 SECTION 155. IC 6-1.1-36-13 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. When a
8 political subdivision is formed, the auditor of the county in which the
9 political subdivision is situated shall, at the written request of the
10 legislative body of the political subdivision, prepare a list of all the
11 lands and lots within the limits of the political subdivision, and the
12 county auditor shall deliver the list to the appropriate township
13 assessor, **or the county assessor if there is no township assessor for**
14 **the township**, on or before the assessment date which immediately
15 follows the date of incorporation. The county auditor shall use the
16 records in the auditor's office in order to compile the list."

17 Page 150, delete lines 1 through 41.

18 Page 152, delete lines 14 through 27, begin a new paragraph and
19 insert:

20 "SECTION 158. IC 6-1.1-37-7.5 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7.5. A person who
22 fails to provide, within forty-five (45) days after the filing deadline,
23 evidence of the filing of a personal property return to the **township**
24 **assessor of the township in which the owner resides, or the county**
25 **assessor**, as required under IC 6-1.1-3-1(d), shall pay to the **township**
26 **in which the owner resides, county** a penalty equal to ten percent
27 (10%) of the tax liability.

28 SECTION 159. IC 6-1.1-37-8 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. A township
30 assessor, **or the county assessor if there is no township assessor for**
31 **the township**, shall inform the county auditor of any vending machine
32 which does not, as required under ~~IC 6-1.1-3-8~~, **IC 6-1.1-3-8**, have an
33 identification device on its face. The county auditor shall then add a
34 one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of
35 the person on whose premises the machine is located."

36 Page 153, delete lines 7 through 42, begin a new paragraph and
37 insert:

38 "SECTION 162. IC 6-1.1-42-27 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27. (a) A property
40 owner who desires to obtain the deduction provided by section 24 of
41 this chapter must file a certified deduction application, on forms
42 prescribed by the department of local government finance, with the
43 auditor of the county in which the property is located. Except as
44 otherwise provided in subsection (b) or (e), the deduction application
45 must be filed before May 10 of the year in which the addition to
46 assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The certified deduction application required by this section must contain the following information:

(1) The name of each owner of the property.

(2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.

(3) Proof that each owner who is applying for the deduction:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for**

1 **the township**, the county auditor shall, if the property is covered by a
 2 resolution adopted under section 24 of this chapter, make the
 3 appropriate deduction.

4 (g) The amount and period of the deduction provided for property
 5 by section 24 of this chapter are not affected by a change in the
 6 ownership of the property if the new owner of the property:

7 (1) is a person that:

8 (A) has never had an ownership interest in an entity that
 9 contributed; and

10 (B) has not contributed;

11 a contaminant (as defined in IC 13-11-2-42) that is the subject of
 12 the voluntary remediation, as determined under the written
 13 standards adopted by the department of environmental
 14 management;

15 (2) continues to use the property in compliance with any
 16 standards established under sections 7 and 23 of this chapter; and

17 (3) files an application in the manner provided by subsection (e).

18 (h) The township assessor, **or the county assessor if there is no**
 19 **township assessor for the township**, shall include a notice of the
 20 deadlines for filing a deduction application under subsections (a) and
 21 (b) with each notice to a property owner of an addition to assessed
 22 value or of a new assessment.

23 SECTION 163. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005,
 24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2009]: Sec. 3. On receipt of a petition under section 2 of
 26 this chapter, the county auditor shall determine whether the petition is
 27 complete. If the petition is not complete, the county auditor shall return
 28 the petition to the petitioner and describe the defects in the petition.
 29 The petitioner may correct the defects and file the completed petition
 30 with the county auditor. On receipt of a complete petition, the county
 31 auditor shall forward a copy of the complete petition to:

32 (1) the assessor of the township in which the brownfield is
 33 located, **or the county assessor if there is no township assessor**
 34 **for the township**;

35 (2) the owner, if different from the petitioner;

36 (3) all persons that have, as of the date of the filing of the petition,
 37 a substantial property interest of public record in the brownfield;

38 (4) the board;

39 (5) the fiscal body;

40 (6) the department of environmental management; and

41 (7) the department.

42 SECTION 164. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005,
 43 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 44 JANUARY 1, 2009]: Sec. 4. On receipt of a complete petition as
 45 provided under sections 2 and 3 of this chapter, the board shall at its
 46 earliest opportunity conduct a public hearing on the petition. The board

shall give notice of the date, time, and place fixed for the hearing:

(1) by mail to:

(A) the petitioner;

(B) the owner, if different from the petitioner;

(C) all persons that have, as of the date the petition was filed, a substantial interest of public record in the brownfield; and

(D) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;** and

(2) under IC 5-3-1.

SECTION 165. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The department shall give notice of its determination under section 7 of this chapter and the right to seek an appeal of the determination by mail to:

(1) the petitioner;

(2) the owner, if different from the petitioner;

(3) all persons that have, as of the date the petition was filed under section 2 of this chapter, a substantial property interest of public record in the brownfield;

(4) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**

(5) the board;

(6) the fiscal body; and

(7) the county auditor.

(b) A person aggrieved by a determination of the department under section 7 of this chapter may obtain an additional review by the department and a public hearing by filing a petition for review with the county auditor of the county in which the brownfield is located not more than thirty (30) days after the department gives notice of the determination under subsection (a). The county auditor shall transmit the petition to the department not more than ten (10) days after the petition is filed.

(c) On receipt by the department of a petition for review, the department shall set a date, time, and place for a hearing. At least ten (10) days before the date fixed for the hearing, the department shall give notice by mail of the date, time, and place fixed for the hearing to:

(1) the person that filed the appeal;

(2) the petitioner;

(3) the owner, if different from the petitioner;

(4) all persons that have, as of the date the petition is filed, a substantial interest of public record in the brownfield;

(5) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**

- (6) the board;
- (7) the fiscal body; and
- (8) the county auditor.

(d) After the hearing, the department shall give the parties listed in subsection (c) notice by mail of the final determination of the department. The department's final determination under this subsection is subject to the limitations in subsections (f)(2) and (g).

(e) The petitioner under section 2 of this chapter shall provide to the county auditor reasonable proof of ownership of the brownfield:

- (1) if a petition is not filed under subsection (b), at least thirty (30) days but not more than one hundred twenty (120) days after notice is given under subsection (a); or
- (2) after notice is given under subsection (d) but not more than ninety (90) days after notice is given under subsection (d).

(f) The county auditor:

- (1) shall, subject to subsection (g), reduce or remove the delinquent tax liability on the tax duplicate in the amount stated in:

- (A) if a petition is not filed under subsection (b), the determination of the department under section 7 of this chapter; or

- (B) the final determination of the department under this section;

not more than thirty (30) days after receipt of the proof of ownership required in subsection (e); and

- (2) may not reduce or remove any delinquent tax liability on the tax duplicate if the petitioner under section 2 of this chapter fails to provide proof of ownership as required in subsection (e).

(g) A reduction or removal of delinquent tax liability under subsection (f) applies until the county auditor makes a determination under this subsection. After the date referred to in section 2(6) of this chapter, the county auditor shall determine if the petitioner successfully completed the plan described in section 2(5) of this chapter by that date. If the county auditor determines that the petitioner completed the plan by that date, the reduction or removal of delinquent tax liability under subsection (f) becomes permanent. If the county auditor determines that the petitioner did not complete the plan by that date, the county auditor shall restore to the tax duplicate the delinquent taxes reduced or removed under subsection (f), along with interest in the amount that would have applied if the delinquent taxes had not been reduced or removed.

SECTION 166. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

- 1 (1) conduct a hearing; or
- 2 (2) cause a hearing to be conducted by an administrative law
- 3 judge.
- 4 The Indiana board may determine to conduct the hearing under
- 5 subdivision (1) on its own motion or on request of a party to the appeal.
- 6 (b) In its resolution of a petition, the Indiana board may correct any
- 7 errors that may have been made and adjust the assessment in
- 8 accordance with the correction.
- 9 (c) The Indiana board shall give notice of the date fixed for the
- 10 hearing by mail to:
- 11 (1) the taxpayer;
- 12 (2) the department of local government finance; and
- 13 (3) the appropriate:
- 14 (A) township assessor (**if any**);
- 15 (B) county assessor; and
- 16 (C) county auditor.
- 17 (d) With respect to an appeal of the assessment of real property or
- 18 personal property filed after June 30, 2005, the notices required under
- 19 subsection (c) must include the following:
- 20 (1) The action of the department of local government finance with
- 21 respect to the appealed items.
- 22 (2) A statement that a taxing unit receiving the notice from the
- 23 county auditor under subsection (e) may:
- 24 (A) attend the hearing;
- 25 (B) offer testimony; and
- 26 (C) file an amicus curiae brief in the proceeding.
- 27 (e) If, after receiving notice of a hearing under subsection (c), the
- 28 county auditor determines that the assessed value of the appealed items
- 29 constitutes at least one percent (1%) of the total gross certified assessed
- 30 value of a particular taxing unit for the assessment date immediately
- 31 preceding the assessment date for which the appeal was filed, the
- 32 county auditor shall send a copy of the notice to the affected taxing
- 33 unit. A taxing unit that receives a notice from the county auditor under
- 34 this subsection is not a party to the appeal. Failure of the county auditor
- 35 to send a copy of the notice to the affected taxing unit does not affect
- 36 the validity of the appeal or delay the appeal.
- 37 (f) The Indiana board shall give the notices required under
- 38 subsection (c) at least thirty (30) days before the day fixed for the
- 39 hearing.
- 40 SECTION 167. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
- 41 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 42 JANUARY 1, 2009]: Sec. 5. After the hearing, the Indiana board shall
- 43 give the petitioner, the township assessor (**if any**), the county assessor,
- 44 the county auditor, and the department of local government finance:
- 45 (1) notice, by mail, of its final determination, findings of fact, and
- 46 conclusions of law; and

(2) notice of the procedures the petitioner or the department of local government finance must follow in order to obtain court review of the final determination of the Indiana board.

The county auditor shall provide copies of the documents described in subdivisions (1) and (2) to the taxing units entitled to notice under section 2(e) of this chapter."

Delete pages 154 through 157.

Page 158, delete lines 1 through 35.

Page 164, delete line 42, begin a new paragraph and insert:

"(j) Except as provided in subsection (k), the department shall submit to the township assessor, **or the county assessor if there is no township assessor for the township**, before July 15 of each year:

(1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township **or county**; and

(2) the address of each place of business of the taxpayer in the township **or county**.

(k) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in subsection (j) to the county assessor."

Page 165, delete lines 1 through 10.

Page 213, delete lines 26 through 42.

Delete pages 214 through 215.

Page 218, delete lines 27 through 32, begin a new paragraph and insert:

"(h) The following are not required to be a licensed or certified real estate appraiser to perform the requirements of IC 6-1.1-4:

(1) A county assessor. ~~who holds office under IC 36-2-15.~~

(2) A township assessor. ~~who holds office under IC 36-6-5.~~

(3) An individual employed by an officer described in subdivision ~~(1) or (2):~~ **employee of a county or township assessor."**

Page 219, delete lines 30 through 42, begin a new paragraph and insert:

"SECTION 203. IC 32-21-2-13, AS AMENDED BY P.L.219-2007, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) Except as provided in subsection (c), if the auditor of the county or the township assessor (**if any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes may not be recorded unless the auditor or township assessor is furnished a drawing or other reliable evidence of the following:

(1) The number of acres in each new tax parcel being created.

(2) The existence or absence of improvements on each new tax

1 parcel being created.

2 (3) The location within the original tract of each new tax parcel
3 being created.

4 (b) Any instrument that is accepted for recording and placed of
5 record that bears the endorsement required by IC 36-2-11-14 is
6 presumed to comply with this section.

7 (c) If the duties of the township assessor have been transferred to the
8 county assessor as described in IC 6-1.1-1-24, a reference to the
9 township assessor in this section is considered to be a reference to the
10 county assessor."

11 Delete pages 220 through 227, begin a new paragraph and insert:

12 "SECTION 204 IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007,
13 SECTION 105, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JANUARY 1, 2009]: Sec. 14.2. (a) As used in this
15 section, the following terms have the meanings set forth in IC 6-1.1-1:

16 (1) Assessed value.

17 (2) Exemption.

18 (3) Owner.

19 (4) Person.

20 (5) Property taxation.

21 (6) Real property.

22 (7) Township assessor.

23 (b) As used in this section, "PILOTS" means payments in lieu of
24 taxes.

25 (c) As used in this section, "property owner" means the owner of
26 real property described in IC 6-1.1-10-16.7.

27 (d) Subject to the approval of a property owner, the governing body
28 of a political subdivision may adopt an ordinance to require the
29 property owner to pay PILOTS at times set forth in the ordinance with
30 respect to real property that is subject to an exemption under
31 IC 6-1.1-10-16.7, if the improvements that qualify the real property for
32 an exemption were begun or acquired after December 31, 2001. The
33 ordinance remains in full force and effect until repealed or modified by
34 the governing body, subject to the approval of the property owner.

35 (e) The PILOTS must be calculated so that the PILOTS are in an
36 amount equal to the amount of property taxes that would have been
37 levied by the governing body for the political subdivision upon the real
38 property described in subsection (d) if the property were not subject to
39 an exemption from property taxation.

40 (f) PILOTS shall be imposed as are property taxes and shall be
41 based on the assessed value of the real property described in subsection
42 (d). Except as provided in subsection (j), the township ~~assessors~~
43 **assessor, or the county assessor if there is no township assessor for**
44 **the township**, shall assess the real property described in subsection (d)
45 as though the property were not subject to an exemption.

46 (g) PILOTS collected under this section shall be deposited in the

unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 205. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor **(if any)** shall prepare an itemized estimate of the amount of money required for ~~his~~ **the officer's or assessor's** office for the next calendar year. Each budget estimate under this section must include:

- (1) the compensation of the officer;
- (2) the expense of employing deputies;
- (3) the expense of office supplies, itemized by the quantity and probable cost of each kind of supplies;
- (4) the expense of litigation for the office; and
- (5) other expenses of the office, specifically itemized;

that are payable out of the county treasury.

(b) If all or part of the expenses of a county office may be paid out of the county treasury, but only under an order of the county executive to that effect, the expenses of the office shall be included in the officer's budget estimate and may not be included in the county executive's budget estimate.

SECTION 206. IC 36-2-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The county executive or a court may not make an allowance to a county officer for:

- (1) services rendered in a criminal action;
- (2) services rendered in a civil action; or
- (3) extra services rendered in ~~his~~ **the county officer's** capacity as a county officer.

(b) The county executive may make an allowance to the clerk of the circuit court, county auditor, county treasurer, county sheriff, township assessor **(if any)**, or county assessor, or to any of those officers' employees, only if:

- (1) the allowance is specifically required by law; or
- (2) the county executive finds, on the record, that the allowance is necessary in the public interest.

(c) A member of the county executive who recklessly violates subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the member's** office.

SECTION 207. IC 36-2-6-22, AS AMENDED BY P.L.219-2007, SECTION 107, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 22. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

(4) Person.

(5) Property taxation.

(6) Real property.

(7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is not located in a county containing a consolidated city.

(d) Subject to the approval of a property owner, the fiscal body of a county may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed in the same manner as property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (i), the township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."

1 Page 228, delete line 1.

2 Page 229, line 5, delete "IC 6-1.1." and insert "IC 6-1.1 in a
3 **township that is not served by a township assessor.**".

4 Page 230, delete lines 17 through 42, begin a new paragraph and
5 insert:

6 "SECTION 210. IC 36-2-19-7, AS AMENDED BY P.L.219-2007,
7 SECTION 110, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as provided in
9 subsection (b), In a township in which IC 6-1.1-5-9 or IC 6-1.1-5-9.1
10 applies, the county surveyor shall file a duplicate copy of any plat
11 described in section 4 of this chapter with the township assessor, **or**
12 **with the county assessor if there is no township assessor for the**
13 **township.**

14 (b) If the duties of the township assessor have been transferred to
15 the county assessor as described in IC 6-1.1-1-24, a reference to the
16 township assessor in this section is considered to be a reference to the
17 county assessor.

18 SECTION 211. IC 36-3-2-10, AS AMENDED BY P.L.219-2007,
19 SECTION 111, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The general assembly
21 finds the following:

22 (1) That the tax base of the consolidated city and the county have
23 been significantly eroded through the ownership of tangible
24 property by separate municipal corporations and other public
25 entities that operate as private enterprises yet are exempt or whose
26 property is exempt from property taxation.

27 (2) That to restore this tax base and provide a proper allocation of
28 the cost of providing governmental services the legislative body
29 of the consolidated city and county should be authorized to collect
30 payments in lieu of taxes from these public entities.

31 (3) That the appropriate maximum payments in lieu of taxes
32 would be the amount of the property taxes that would be paid if
33 the tangible property were not subject to an exemption.

34 (b) As used in this section, the following terms have the meanings
35 set forth in IC 6-1.1-1:

36 (1) Assessed value.

37 (2) Exemption.

38 (3) Owner.

39 (4) Person.

40 (5) Personal property.

41 (6) Property taxation.

42 (7) Tangible property.

43 (8) Township assessor **(if any)**.

44 (c) As used in this section, "PILOTS" means payments in lieu of
45 taxes.

46 (d) As used in this section, "public entity" means any of the

1 following government entities in the county:

- 2 (1) An airport authority operating under IC 8-22-3.
- 3 (2) A capital improvement board of managers under IC 36-10-9.
- 4 (3) A building authority operating under IC 36-9-13.
- 5 (4) A wastewater treatment facility.

6 (e) The legislative body of the consolidated city may adopt an
7 ordinance to require a public entity to pay PILOTS at times set forth in
8 the ordinance with respect to:

- 9 (1) tangible property of which the public entity is the owner or the
10 lessee and that is subject to an exemption;
- 11 (2) tangible property of which the owner is a person other than a
12 public entity and that is subject to an exemption under IC 8-22-3;
13 or
- 14 (3) both.

15 The ordinance remains in full force and effect until repealed or
16 modified by the legislative body.

17 (f) The PILOTS must be calculated so that the PILOTS may be in
18 any amount that does not exceed the amount of property taxes that
19 would have been levied by the legislative body for the consolidated city
20 and county upon the tangible property described in subsection (e) if the
21 property were not subject to an exemption from property taxation.

22 (g) PILOTS shall be imposed as are property taxes and shall be
23 based on the assessed value of the tangible property described in
24 subsection (e). Except as provided in subsection (l), the township
25 **assessors assessor, or the county assessor if there is no township**
26 **assessor for the township**, shall assess the tangible property described
27 in subsection (e) as though the property were not subject to an
28 exemption. The public entity shall report the value of personal property
29 in a manner consistent with IC 6-1.1-3.

30 (h) Notwithstanding any law to the contrary, a public entity is
31 authorized to pay PILOTS imposed under this section from any legally
32 available source of revenues. The public entity may consider these
33 payments to be operating expenses for all purposes.

34 (i) PILOTS shall be deposited in the consolidated county fund and
35 used for any purpose for which the consolidated county fund may be
36 used.

37 (j) PILOTS shall be due as set forth in the ordinance and bear
38 interest, if unpaid, as in the case of other taxes on property. PILOTS
39 shall be treated in the same manner as taxes for purposes of all
40 procedural and substantive provisions of law.

41 (k) PILOTS imposed on a wastewater treatment facility may be paid
42 only from the cash earnings of the facility remaining after provisions
43 have been made to pay for current obligations, including:

- 44 (1) operating and maintenance expenses;
- 45 (2) payment of principal and interest on any bonded indebtedness;
- 46 (3) depreciation or replacement fund expenses;

- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

(l) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 212. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor **(if any)**.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

- (1) agreed upon by the property owner and the legislative body of the consolidated city;
- (2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and
- (3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection

(d). Except as provided in subsection (i), the township ~~assessors~~

1 **assessor, or the county assessor if there is no township assessor for**
 2 **the township**, shall assess the real property described in subsection (d)
 3 as though the property were not subject to an exemption.

4 (g) PILOTS collected under this section shall be deposited in the
 5 housing trust fund established under IC 36-7-15.1-35.5 and used for
 6 any purpose for which the housing trust fund may be used.

7 (h) PILOTS shall be due as set forth in the ordinance and bear
 8 interest, if unpaid, as in the case of other taxes on property. PILOTS
 9 shall be treated in the same manner as taxes for purposes of all
 10 procedural and substantive provisions of law.

11 (i) If the duties of the township assessor have been transferred to the
 12 county assessor as described in IC 6-1.1-1-24, a reference to the
 13 township assessor in this section is considered to be a reference to the
 14 county assessor.

15 SECTION 213. IC 36-3-6-4, AS AMENDED BY P.L.227-2005,
 16 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2009]: Sec. 4. (a) Before the Wednesday after the first
 18 Monday in July each year, the consolidated city and county shall
 19 prepare budget estimates for the ensuing budget year under this section.

20 (b) The following officers shall prepare for their respective
 21 departments, offices, agencies, or courts an estimate of the amount of
 22 money required for the ensuing budget year, stating in detail each
 23 category and item of expenditure they anticipate:

24 (1) The director of each department of the consolidated city.

25 (2) Each township assessor **(if any)**, elected county officer, or
 26 head of a county agency.

27 (3) The county clerk, for each court ~~of which he is the clerk~~
 28 **serves.**

29 (c) In addition to the estimates required by subsection (b), the
 30 county clerk shall prepare an estimate of the amount of money that is,
 31 under law, taxable against the county for the expenses of cases tried in
 32 other counties on changes of venue.

33 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
 34 certificate to each estimate the officer prepares stating that in the
 35 officer's opinion the amount fixed in each item will be required for the
 36 purpose indicated. The certificate must be verified by the oath of the
 37 officer.

38 (e) An estimate for a court or division of a court is subject to
 39 modification and approval by the judge of the court or division.

40 (f) All of the estimates prepared by city officers and county officers
 41 shall be submitted to the controller.

42 (g) The controller shall also prepare an itemized estimate of city and
 43 county expenditures for other purposes above the money proposed to
 44 be used by the city departments and county officers and agencies.

45 SECTION 214. IC 36-5-1-3, AS AMENDED BY P.L.219-2007,
 46 SECTION 115, IS AMENDED TO READ AS FOLLOWS

[EFFECTIVE JANUARY 1, 2009]: Sec. 3. ~~(a)~~ A petition for incorporation must be accompanied by the following items, to be supplied at the expense of the petitioners:

(1) A survey, certified by a surveyor registered under IC 25-21.5, showing the boundaries of and quantity of land contained in the territory sought to be incorporated.

(2) An enumeration of the territory's residents and landowners and their mailing addresses, completed not more than thirty (30) days before the time of filing of the petition and verified by the persons supplying it.

(3) Except as provided in subsection (b), a statement of the assessed valuation of all real property within the territory, certified by the ~~assessors township assessor~~ of the ~~townships township~~ in which the territory is located, **or the county assessor if there is no township assessor for the township.**

(4) A statement of the services to be provided to the residents of the proposed town and the approximate times at which they are to be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."

Delete pages 231 through 234.

Page 235, delete lines 1 through 13.

Page 235, between lines 41 and 42, begin a new paragraph and insert:

"SECTION 216. IC 36-6-5-1, AS AMENDED BY P.L.219-2007, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in subsection (f), a township assessor shall be elected under IC 3-10-2-13 by the voters of each township having:

(1) a population of more than ~~eight ten~~ thousand ~~(8,000);~~ **(10,000);** or

(2) an elected township assessor or the authority to elect a township assessor before January 1, 1979.

(b) Except as provided in subsection (f), a township assessor shall be elected under IC 3-10-2-14 in each township having a population of more than five thousand (5,000) but not more than ~~eight ten~~ thousand ~~(8,000);~~ **(10,000)**, if the legislative body of the township:

(1) by resolution, declares that the office of township assessor is necessary; and

(2) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed

1 under IC 3-8-2.

2 (c) Except as provided in subsection (f), a township government that
3 is created by merger under IC 36-6-1.5 shall elect only one (1)
4 township assessor under this section.

5 (d) The township assessor must reside within the township as
6 provided in Article 6, Section 6 of the Constitution of the State of
7 Indiana. The assessor forfeits office if the assessor ceases to be a
8 resident of the township.

9 (e) The term of office of a township assessor is four (4) years,
10 beginning January 1 after election and continuing until a successor is
11 elected and qualified. However, the term of office of a township
12 assessor elected at a general election in which no other township
13 officer is elected ends on December 31 after the next election in which
14 any other township officer is elected.

15 (f) A person who runs for the office of township assessor in an
16 election after June 30, 2008, is subject to IC 3-8-1-23.5.

17 **(g) Except as provided in subsection (h), the term of office of a**
18 **township assessor in a township having a population of ten**
19 **thousand (10,000) or less on December 31, 2008, is terminated on**
20 **January 1, 2009.**

21 **(h) Subsection (g) does not apply if the legislative body of the**
22 **township:**

23 **(1) by resolution adopted before December 15, 2008, declares**
24 **that the office of township assessor is necessary; and**

25 **(2) the resolution is filed with the county election board not**
26 **later than December 20, 2008."**

27 Page 237, delete lines 8 through 42, begin a new paragraph and
28 insert:

29 "SECTION 218. IC 36-7-11.2-58, AS AMENDED BY
30 P.L.219-2007, SECTION 122, IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 58. (a) A person
32 who has filed a petition under section 56 or 57 of this chapter shall, not
33 later than ten (10) days after the filing, serve notice upon all interested
34 parties. The notice must state the following:

35 (1) The full name and address of the following:

36 (A) The petitioner.

37 (B) Each attorney acting for and on behalf of the petitioner.

38 (2) The street address of the Meridian Street and bordering
39 property for which the petition was filed.

40 (3) The name of the owner of the property.

41 (4) The full name and address of, and the type of business, if any,
42 conducted by:

43 (A) each person who at the time of the filing is a party to; and

44 (B) each person who is a disclosed or an undisclosed principal
45 for whom the party was acting as agent in entering into;

46 a contract of sale, lease, option to purchase or lease, agreement to

1 build or develop, or other written agreement of any kind or nature
 2 concerning the subject property or the present or future
 3 ownership, use, occupancy, possession, or development of the
 4 subject property.

5 (5) A description of the contract of sale, lease, option to purchase
 6 or lease, agreement to build or develop, or other written
 7 agreement sufficient to disclose the full nature of the interest of
 8 the party or of the party's principal in the subject property or in
 9 the present or future ownership, use, occupancy, possession, or
 10 development of the subject property.

11 (6) A description of the proposed use for which the rezoning or
 12 zoning variance is sought, sufficiently detailed to appraise the
 13 notice recipient of the true character, nature, extent, and physical
 14 properties of the proposed use.

15 (7) The date of the filing of the petition.

16 (8) The date, time, and place of the next regular meeting of the
 17 commission if a petition is for approval of a zoning variance. If a
 18 petition is filed with the development commission, the notice does
 19 not have to specify the date of a hearing before the commission or
 20 the development commission. However, the person filing the
 21 petition shall give ten (10) days notice of the date, time, and place
 22 of a hearing before the commission on the petition after the
 23 referral of the petition to the commission by the development
 24 commission.

25 (b) For purposes of giving notice to the interested parties who are
 26 owners, the records in the bound volumes of the recent real estate tax
 27 assessment records as the records appear in:

28 (1) the offices of the township assessors **(if any)**; or

29 (2) the office of the county assessor;

30 as of the date of filing are considered determinative of the persons who
 31 are owners.

32 SECTION 219. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007,
 33 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE JANUARY 1, 2009]: Sec. 6. As used in this chapter,
 35 "notice" means written notice:

36 (1) served personally upon the person, official, or office entitled
 37 to the notice; or

38 (2) served upon the person, official, or office by placing the notice
 39 in the United States mail, first class postage prepaid, properly
 40 addressed to the person, official, or office. Notice is considered
 41 served if mailed in the manner prescribed by this subdivision
 42 properly addressed to the following:

43 (A) The governor, both to the address of the governor's official
 44 residence and to the governor's executive office in
 45 Indianapolis.

46 (B) The Indiana department of transportation, to the

- 1 commissioner.
- 2 (C) The department of natural resources, both to the director
- 3 of the department and to the director of the department's
- 4 division of historic preservation and archeology.
- 5 (D) The municipal plan commission.
- 6 (E) An occupant, to:
- 7 (i) the person by name; or
- 8 (ii) if the name is unknown, the "Occupant" at the address of
- 9 the primary or secondary property occupied by the person.
- 10 (F) An owner, to the person by the name shown to be the name
- 11 of the owner, and at the person's address, as appears in the
- 12 records in the bound volumes of the most recent real estate tax
- 13 assessment records as the records appear in:
- 14 (i) the offices of the township assessors **(if any)**; or
- 15 (ii) the office of the county assessor.
- 16 (G) The society, to the organization at the latest address as
- 17 shown in the records of the commission.
- 18 SECTION 220. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
- 19 SECTION 124, IS AMENDED TO READ AS FOLLOWS
- 20 [EFFECTIVE JANUARY 1, 2009]: Sec. 52. (a) A person who has filed
- 21 a petition under section 50 or 51 of this chapter shall, not later than ten
- 22 (10) days after the filing, serve notice upon all interested parties. The
- 23 notice must state the following:
- 24 (1) The full name and address of the following:
- 25 (A) The petitioner.
- 26 (B) Each attorney acting for and on behalf of the petitioner.
- 27 (2) The street address of the primary and secondary property for
- 28 which the petition was filed.
- 29 (3) The name of the owner of the property.
- 30 (4) The full name and address of and the type of business, if any,
- 31 conducted by:
- 32 (A) each person who at the time of the filing is a party to; and
- 33 (B) each person who is a disclosed or an undisclosed principal
- 34 for whom the party was acting as agent in entering into;
- 35 a contract of sale, lease, option to purchase or lease, agreement to
- 36 build or develop, or other written agreement of any kind or nature
- 37 concerning the subject property or the present or future
- 38 ownership, use, occupancy, possession, or development of the
- 39 subject property.
- 40 (5) A description of the contract of sale, lease, option to purchase
- 41 or lease, agreement to build or develop, or other written
- 42 agreement sufficient to disclose the full nature of the interest of
- 43 the party or of the party's principal in the subject property or in
- 44 the present or future ownership, use, occupancy, possession, or
- 45 development of the subject property.
- 46 (6) A description of the proposed use for which the rezoning or

zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors (**if any**); or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 221. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors (**if any**), and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 222. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Owner.

- 1 (3) Person.
- 2 (4) Personal property.
- 3 (5) Property taxation.
- 4 (6) Tangible property.
- 5 (7) Township assessor.
- 6 (b) As used in this section, "PILOTS" means payments in lieu of
- 7 taxes.
- 8 (c) The general assembly finds the following:
 - 9 (1) That the closing of a military base in a unit results in an
 - 10 increased cost to the unit of providing governmental services to
 - 11 the area formerly occupied by the military base.
 - 12 (2) That military base property held by a reuse authority is exempt
 - 13 from property taxation, resulting in the lack of an adequate tax
 - 14 base to support the increased governmental services.
 - 15 (3) That to restore this tax base and provide a proper allocation of
 - 16 the cost of providing governmental services the fiscal body of the
 - 17 unit should be authorized to collect PILOTS from the reuse
 - 18 authority.
 - 19 (4) That the appropriate maximum PILOTS would be the amount
 - 20 of the property taxes that would be paid if the tangible property
 - 21 were not exempt.
- 22 (d) The fiscal body of the unit may adopt an ordinance to require a
- 23 reuse authority to pay PILOTS at times set forth in the ordinance with
- 24 respect to tangible property of which the reuse authority is the owner
- 25 or the lessee and that is exempt from property taxes. The ordinance
- 26 remains in full force and effect until repealed or modified by the fiscal
- 27 body.
- 28 (e) The PILOTS must be calculated so that the PILOTS do not
- 29 exceed the amount of property taxes that would have been levied by the
- 30 fiscal body for the unit upon the tangible property described in
- 31 subsection (d) if the property were not exempt from property taxation.
- 32 (f) PILOTS shall be imposed as are property taxes and shall be
- 33 based on the assessed value of the tangible property described in
- 34 subsection (d). Except as provided in subsection (j), the township
- 35 **assessors assessor, or the county assessor if there is no township**
- 36 **assessor for the township**, shall assess the tangible property described
- 37 in subsection (d) as though the property were not exempt. The reuse
- 38 authority shall report the value of personal property in a manner
- 39 consistent with IC 6-1.1-3.
- 40 (g) Notwithstanding any other law, a reuse authority is authorized
- 41 to pay PILOTS imposed under this section from any legally available
- 42 source of revenues. The reuse authority may consider these payments
- 43 to be operating expenses for all purposes.
- 44 (h) PILOTS shall be deposited in the general fund of the unit and
- 45 used for any purpose for which the general fund may be used.
- 46 (i) PILOTS shall be due as set forth in the ordinance and bear

1 interest, if unpaid, as in the case of other taxes on property. PILOTS
2 shall be treated in the same manner as property taxes for purposes of
3 all procedural and substantive provisions of law.

4 (j) If the duties of the township assessor have been transferred to the
5 county assessor as described in IC 6-1.1-1-24, a reference to the
6 township assessor in this section is considered to be a reference to the
7 county assessor.

8 SECTION 223. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007,
9 SECTION 139, IS AMENDED TO READ AS FOLLOWS
10 [EFFECTIVE JANUARY 1, 2009]: Sec. 34. (a) As used in this section,
11 the following terms have the meanings set forth in IC 6-1.1-1:

12 (1) Assessed value.

13 (2) Owner.

14 (3) Person.

15 (4) Personal property.

16 (5) Property taxation.

17 (6) Tangible property.

18 (7) Township assessor.

19 (b) As used in this section, "PILOTS" means payments in lieu of
20 taxes.

21 (c) The general assembly finds the following:

22 (1) That the closing of a military base in a unit results in an
23 increased cost to the unit of providing governmental services to
24 the area formerly occupied by the military base.

25 (2) That military base property held by a development authority
26 is exempt from property taxation, resulting in the lack of an
27 adequate tax base to support the increased governmental services.

28 (3) That to restore this tax base and provide a proper allocation of
29 the cost of providing governmental services the fiscal body of the
30 unit should be authorized to collect PILOTS from the
31 development authority.

32 (4) That the appropriate maximum PILOTS would be the amount
33 of the property taxes that would be paid if the tangible property
34 were not exempt.

35 (d) The fiscal body of the unit may adopt an ordinance to require a
36 development authority to pay PILOTS at times set forth in the
37 ordinance with respect to tangible property of which the development
38 authority is the owner or the lessee and that is exempt from property
39 taxes. The ordinance remains in full force and effect until repealed or
40 modified by the fiscal body.

41 (e) The PILOTS must be calculated so that the PILOTS do not
42 exceed the amount of property taxes that would have been levied by the
43 fiscal body for the unit upon the tangible property described in
44 subsection (d) if the property were not exempt from property taxation.

45 (f) PILOTS shall be imposed as are property taxes and shall be
46 based on the assessed value of the tangible property described in

1 subsection (d). Except as provided in subsection (j), the township
 2 ~~assessors~~ **assessor, or the county assessor if there is no township**
 3 **assessor for the township**, shall assess the tangible property described
 4 in subsection (d) as though the property were not exempt. The
 5 development authority shall report the value of personal property in a
 6 manner consistent with IC 6-1.1-3.

7 (g) Notwithstanding any other law, a development authority is
 8 authorized to pay PILOTS imposed under this section from any legally
 9 available source of revenues. The development authority may consider
 10 these payments to be operating expenses for all purposes.

11 (h) PILOTS shall be deposited in the general fund of the unit and
 12 used for any purpose for which the general fund may be used.

13 (i) PILOTS shall be due as set forth in the ordinance and bear
 14 interest, if unpaid, as in the case of other taxes on property. PILOTS
 15 shall be treated in the same manner as property taxes for purposes of
 16 all procedural and substantive provisions of law.

17 (j) If the duties of the township assessor have been transferred to the
 18 county assessor as described in IC 6-1.1-1-24, a reference to the
 19 township assessor in this section is considered to be a reference to the
 20 county assessor.

21 SECTION 224. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007,
 22 SECTION 143, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) All property of every
 24 kind, including air rights, acquired for off-street parking purposes, and
 25 all its funds and receipts, are exempt from taxation for all purposes.
 26 When any real property is acquired by the consolidated city, the county
 27 auditor shall, upon certification of that fact by the board, cancel all
 28 taxes then a lien. The certificate of the board must specifically describe
 29 the real property, including air rights, and the purpose for which
 30 acquired.

31 (b) A lessee of the city may not be assessed any tax upon any land,
 32 air rights, or improvements leased from the city, but the separate
 33 leasehold interest has the same status as leases on taxable real property,
 34 notwithstanding any other law. Except as provided in subsection (c),
 35 whenever the city sells any such property to anyone for private use, the
 36 property becomes liable for all taxes after that, as other property is so
 37 liable and is assessed, and the board shall report all such sales to the
 38 township assessor, **or the county assessor if there is no township**
 39 **assessor for the township**, who shall cause the property to be upon the
 40 proper tax records.

41 (c) If the duties of the township assessor have been transferred to the
 42 county assessor as described in IC 6-1.1-1-24, a reference to the
 43 township assessor in this section is considered to be a reference to the
 44 county assessor."

45 Delete pages 238 through 243.

46 Page 244, delete lines 1 through 2.

- 1 Page 244, line 12, delete "IC 3-10-2-14;".
- 2 Page 244, line 13, delete "IC 3-13-10-3;".
- 3 Page 244, line 13, delete "IC 6-1.1-1-22;".
- 4 Page 244, line 14, delete "IC 6-1.1-1-24;".
- 5 Page 244, line 19, delete "IC 6-1.1-35-4; IC 6-1.1-35-5;".
- 6 Page 244, line 23, delete "IC 36-6-5." and insert "IC 36-6-5-2."
- 7 Page 244, line 29, delete "elected township assessor or".
- 8 Page 244, line 39, delete "An elected township assessor or" and
- 9 insert "A".
- 10 Renumber all SECTIONS consecutively.
(Reference is to HB 1001 as printed January 17, 2008.)

Representative GiaQuinta